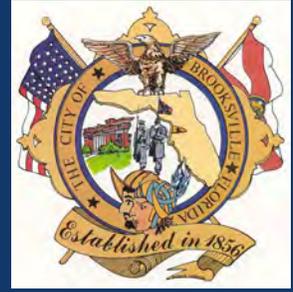


# **CITY OF BROOKSVILLE**



## **FISCAL YEAR BUDGET 2023**



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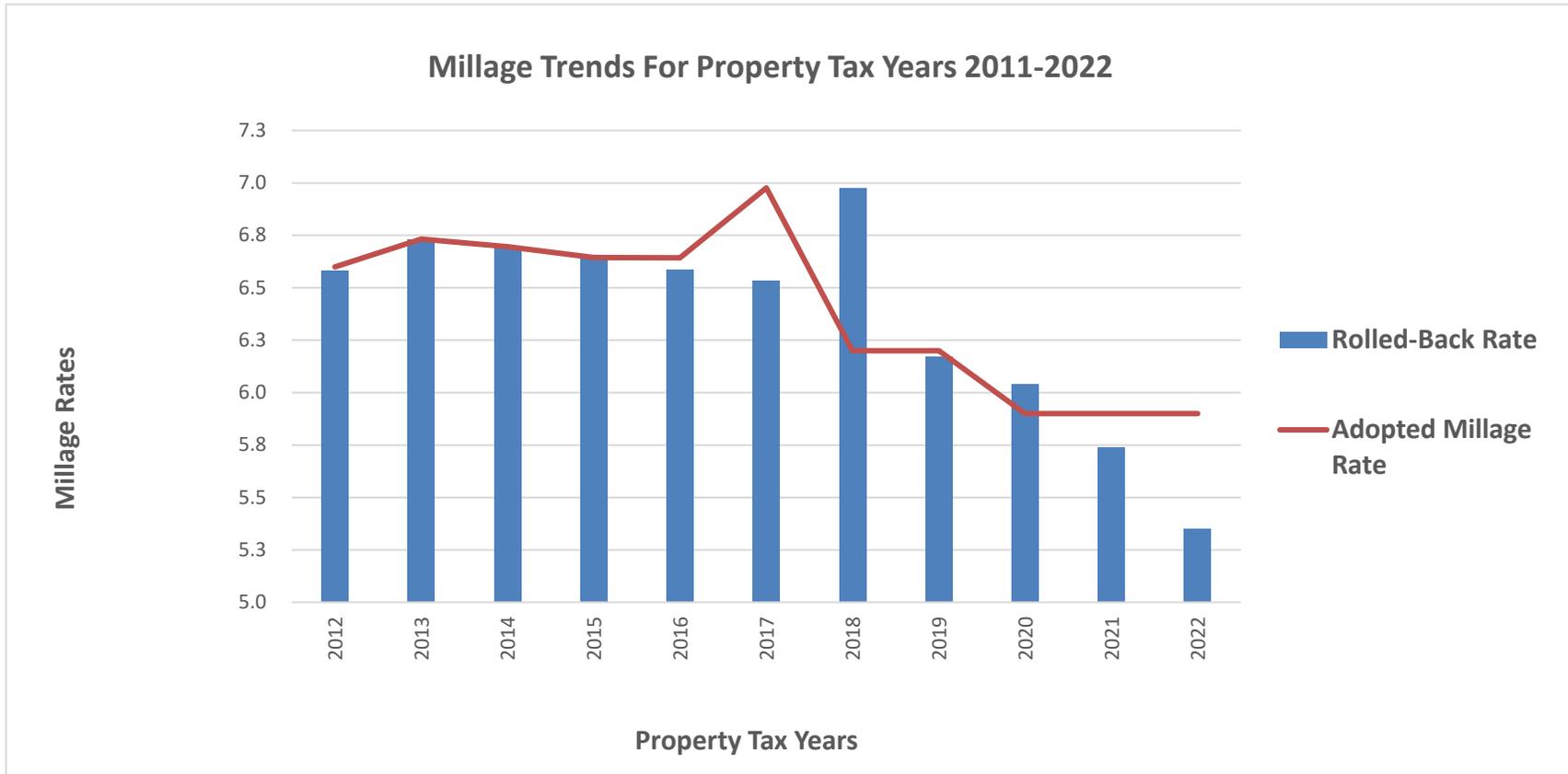
# City of Brooksville



## Budget Summary Fiscal Year 2023 Adopted Budget

General Fund 5.9000	GENERAL FUND	SPECIAL REVENUE FUNDS	CAPITAL PROJECTS & DEBT SERVICE FUNDS	PROPRIETARY FUNDS	TRUST & AGENCY FUNDS	TOTAL
<b>CASH BALANCES BROUGHT FORWARD</b>	\$3,342,911	\$5,196,011	\$155,117	\$12,792,967	\$10,593,472	\$32,080,478
<b>ESTIMATED REVENUES:</b>						
<b>Taxes: Millage Per \$1,000</b>						
Ad Valorem Taxes 5.9000	\$3,181,825	\$0	\$0	\$0	\$0	\$3,181,825
Sales, Use & Gas Taxes	965,000	0	0	0	0	965,000
Franchise Fees/Comm Service Tax	1,260,500	0	0	0	0	1,260,500
Licenses & Permits	413,000	0	0	0	0	413,000
Intergovernmental Revenue	1,563,204	1,392,859	36,000	2,834,000	0	5,826,063
Charges for Services	185,100	0	0	7,623,714	0	7,808,814
Miscellaneous Revenues	253,666	1,298,061	495	42,760	801,770	2,396,752
Other Financing Sources	122,050	1,385,928	639,715	1,407,544	895,500	4,450,737
<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<b>\$7,944,345</b>	<b>\$4,076,848</b>	<b>\$676,210</b>	<b>\$11,908,018</b>	<b>\$1,697,270</b>	<b>\$26,302,691</b>
<b>TOTAL REVENUES AND BALANCES</b>	<b>\$11,287,256</b>	<b>\$9,272,859</b>	<b>\$831,327</b>	<b>\$24,700,985</b>	<b>\$12,290,742</b>	<b>\$58,383,169</b>
<b>EXPENDITURES/EXPENSES</b>						
General Government	\$2,890,241	\$0	\$0	\$0	\$1,630,169	\$4,520,410
Public Safety	1,078,980	1,977,692	0	0	578,000	3,634,672
Physical Environment	0	0	0	6,860,472	0	6,860,472
Transportation	0	3,475,521	0	217,198	0	3,692,719
Culture & Recreation	3,122,881	20,800	0	0	0	3,143,681
Debt Service	0	40,254	326,032	806,212	0	1,172,498
Other Financing Uses	1,747,399	353,252	348,833	1,950,868	0	4,400,352
<b>TOTAL EXPENDITURES</b>	<b>\$8,839,501</b>	<b>\$5,867,519</b>	<b>\$674,865</b>	<b>\$9,834,750</b>	<b>\$2,208,169</b>	<b>\$27,424,804</b>
Reserves	\$2,447,755	\$3,405,340	\$156,462	\$14,866,235	\$10,082,573	\$30,958,365
<b>TOTAL APPROPRIATED EXPENDITURES AND RESERVES</b>	<b>\$11,287,256</b>	<b>\$9,272,859</b>	<b>\$831,327</b>	<b>\$24,700,985</b>	<b>\$12,290,742</b>	<b>\$58,383,169</b>

THE TENTATIVE, ADOPTED, AND/OR FINAL BUDGETS ARE ON FILE IN THE OFFICE OF THE ABOVE MENTIONED TAXING AUTHORITY AS A PUBLIC RECORD



## Millage Rate Information

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Current Year Gross Taxable Value	381,485,556	371,205,008	381,361,875	387,026,317	400,496,222	409,873,811	432,282,271	442,240,194	484,859,624	517,597,564	585,181,666
Prior Year Final Gross Taxable Value	389,712,486	373,743,243	372,710,401	376,058,431	383,231,221	397,007,241	410,456,930	430,698,776	442,579,145	486,115,661	516,974,038
	0	0	0	0	0	0	0	0	0	0	0
Rolled-Back Rate	6.5834	6.7317	6.6962	6.6439	6.5882	6.5329	6.9775	6.1738	6.0389	5.7387	5.3530
Proposed Millage Rate	6.6000	6.7317	6.6962	6.6439	6.6426	6.9763	6.2000	6.2000	5.9000	5.9000	5.9000
Difference between Rates	0.7355	-0.0166	0.0000	0.0000	0.0000	-0.4434	0.7775	-0.0262	0.1389	0.1389	-0.5470
Ad Valorem Revenue at Rolled-back Rate	2,511,472	2,498,841	2,553,675	2,571,364	2,638,549	2,677,665	3,016,250	2,730,303	2,928,019	2,970,337	3,132,477
Ad Valorem Revenue at proposed rate	2,517,805	2,498,841	2,553,675	2,571,364	2,660,336	2,859,403	2,680,150	2,741,889	2,860,672	3,053,826	3,452,572
Difference in Ad Valorem Revenue	6,333	0	0	0	21,787	181,738	-336,099	11,587	-67,347	83,488	320,094
Value of a Mill (1.0000)	381,486	371,205	381,362	387,026	400,496	409,874	432,282	442,240	484,860	517,598	585,182
Value of tenth of Mill (0.1000)	38,149	37,121	38,136	38,703	40,050	40,987	43,228	44,224	48,486	51,760	58,518
Value of hundredth of Mill (0.0100)	3,815	3,712	3,814	3,870	4,005	4,099	4,323	4,422	4,849	5,176	5,852

**Millage Rate Matrix:**

Current Year Taxable Value for budgeting purposes: 585,181,666.00

Millage Rate Matrix	Anticipated Revenue at Given Millage	Revenue Difference from Roll-back
10.0000	5,851,817	2,719,339
9.9000	5,793,298	2,660,821
9.8000	5,734,780	2,602,303
9.7000	5,676,262	2,543,785
9.6000	5,617,744	2,485,267
9.5000	5,559,226	2,426,748
9.4000	5,500,708	2,368,230
9.3000	5,442,189	2,309,712
9.2000	5,383,671	2,251,194
9.1000	5,325,153	2,192,676
9.0000	5,266,635	2,134,158
8.9000	5,208,117	2,075,639
8.8000	5,149,599	2,017,121
8.7000	5,091,080	1,958,603
8.6000	5,032,562	1,900,085
8.5000	4,974,044	1,841,567
8.4000	4,915,526	1,783,049
8.3000	4,857,008	1,724,530
8.2000	4,798,490	1,666,012
8.1000	4,739,971	1,607,494
8.0000	4,681,453	1,548,976
7.9000	4,622,935	1,490,458
7.8000	4,564,417	1,431,940
7.7500	4,535,158	1,402,680
7.7000	4,505,899	1,373,421
7.6000	4,447,381	1,314,903

Millage Rate Matrix	Anticipated Revenue at Given Millage	Revenue Difference from Roll-back
7.5000	4,388,862	1,256,385
7.4000	4,330,344	1,197,867
7.3000	4,271,826	1,139,349
7.2500	4,242,567	1,110,090
7.1000	4,154,790	1,022,312
7.0000	4,096,272	963,794
6.9763	4,082,403	949,925
6.9000	4,037,753	905,276
6.8500	4,008,494	876,017
6.8000	3,979,235	846,758
6.7500	3,949,976	817,499
6.7000	3,920,717	788,240
6.6500	3,891,458	758,981
6.6426	3,887,128	754,650
6.6000	3,862,199	729,722
6.5329	3,822,933	690,456
6.5500	3,832,940	700,462
6.5000	3,803,681	671,203
6.4000	3,745,163	612,685
6.3000	3,686,644	554,167
6.2000	3,628,126	495,649
6.0389	3,533,854	401,376
6.0000	3,511,090	378,613
5.9000	3,452,572	320,094
5.8000	3,394,054	261,576
5.3530	3,132,477	0



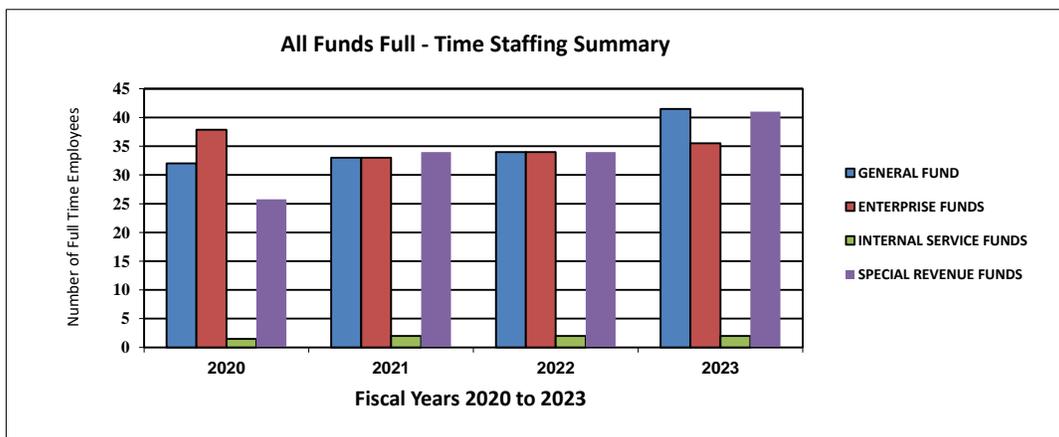
**SCHEDULE OF DEBT SERVICE**

Fund/Division	Amount Issued	Principal Balance at 9 30 22	Maturity Date	Interest Rate	Due FY 2023	Due FY 2024	Due FY 2025	Due FY 2026	Due FY 2027
1 Street Department Fund 108/Sun Trust Patch Truck Loan	\$109,137	\$58,669	8/24/2026	3.77%	\$15,824	\$15,824	\$15,824	\$15,824	\$15,824
2 Fire Department Fund 143/USDA Loan	\$94,500	\$66,615	08/05/2031	2.75%	\$7,563	\$7,563	\$7,563	\$7,563	\$7,563
3 Fire Department Fund 143/Truist Mini-Pumper Loan (began 03/08/21)	\$310,877	\$293,069	08/08/2036	2.13%	\$24,430	\$24,430	\$24,430	\$24,430	\$24,430
4 General Fund/Capital Improvement Rev. Fund/USDA Loan*	\$258,800	\$103,000	09/01/2032	4.125%	\$13,249	\$12,878	\$13,506	\$13,094	\$13,681
5 General Fund/Capital Improvement Rev. Note, Series 2011, Fin.Energy	\$3,333,022	\$1,178,396	10/01/2026	4.136%	\$303,780	\$303,780	\$303,780	\$303,780	\$303,780
6 DPW Building Loan	\$3,500,000	\$3,500,000	06/01/2037	3.500%	\$303,688	\$303,688	\$303,688	\$303,688	\$303,688
Performance Projects. City-wide energy projects were funded.	\$7,606,336	\$5,199,749			\$668,534	\$364,475	\$365,103	\$364,691	\$365,278
7 Wastewater /ARRA Loan WW 270200	\$632,980	\$303,869	02/15/2031	2.30%	\$39,562	\$39,562	\$39,562	\$39,562	\$39,562
8 Wastewater / Direct State Revolving Fund Loan WW270201	\$411,383	\$200,969	02/15/2031	2.30%	\$26,165	\$26,165	\$26,165	\$26,165	\$26,165
9 Water & Wastewater/ 2013 City of Brooksville W&S Refunding Bonds	\$9,510,366	\$4,312,486	10/1/2027	2.97%	\$797,100	\$793,522	\$789,778	\$785,974	\$782,083
	\$10,554,729	\$4,817,324			\$862,827	\$859,249	\$855,505	\$851,701	\$847,810
<b>TOTAL</b>	<b>\$18,161,065</b>	<b>\$10,017,073</b>			<b>\$1,531,361</b>	<b>\$1,223,724</b>	<b>\$1,220,608</b>	<b>\$1,216,392</b>	<b>\$1,213,088</b>

<u>Legend</u>	<u>Debt Type</u>	<u>Bond Or Note Holder</u>	<u>Issued Fiscal Year</u>	<u>Revenue Source</u>
1 Patch Truck	2018 Loan	SunTrust Bank	FY 2018	Streets Department Revenue Fund 108
2 Fire Truck (Engine)	2016 Bonds	USDA Rural Development	FY 2016	Fire Department Revenue Fund 143
3 Fire Truck (Mini-Pumper)	Note Payable	Truist Bank	FY 2021	Fire Department Revenue Fund 143
4 2006 USDA Loan for Generators/Shutters	2006 Bonds	USDA Rural Development	FY 2006	Mobile Home License Revenue Fund 309
5 Energy Performance Projects (City Hall Roofing and HVAC Renovations, Public Works and Police Dept. HVAC Renovation. Radio Read Water Meters and Walking Trail Lights)	Note Payable	SunTrust Equipment Leasing	FY 2011	General Fund and Utility Revenues Fund 001 and 401
6 DPW Building Loan	Note Payable	Truist Bank	FY 2022	General Fund and Utility Revenues Fund 001 and 401
7 ARRA Loan WW 270200	2010 Loan	State Revolving Loan Fund	FY 2011	Wastewater Revenue Fund 401
8 State Revolving Fund WW270201 (SRF)	2010 Loan	State Revolving Loan Fund	FY 2011	Wastewater Revenue Fund 401
9 City of Brooksville Water and Sewer System Refunding Revenue Bonds, Series 2013	Note Payable	SunTrust Bank	FY 2013	Water and Wastwater Revenues Fund 401

**ALL FUNDS FULL-TIME STAFFING SUMMARY**

	2020	2021	2022	2023	% OF TOTAL
<b>GENERAL FUND</b>					
City Council	5.0	5.0	5.0	5.0	4.17%
City Manager's Office	6.0	6.5	5.0	5.0	4.17%
Human Resources	1.0	1.0	2.5	2.0	1.67%
Technology Services	1.0	1.0	1.0	2.0	1.67%
Development	4.0	5.0	5.0	5.0	4.17%
Building Division	0.0	0.0	3.0	3.0	2.50%
Finance	4.0	4.0	4.0	4.0	3.33%
Parks & Recreation	6.0	6.5	6.5	9.5	7.92%
Cemetery	2.0	2.0	2.0	3.0	2.50%
Buildings and Facilities	4.0	3.0	3.0	3.0	2.50%
<b>Total General Fund</b>	<b>33.00</b>	<b>34.00</b>	<b>37.00</b>	<b>41.50</b>	<b>34.58%</b>
<b>ENTERPRISE FUNDS</b>					
Water & Wastewater Fund	20.90	21.90	22.90	23.50	19.58%
Sanitation Fund	12.10	12.10	12.10	12.00	10.00%
<b>Total Enterprise Funds</b>	<b>33.00</b>	<b>34.00</b>	<b>35.00</b>	<b>35.50</b>	<b>29.58%</b>
<b>INTERNAL SERVICE FUNDS</b>					
Fleet Maintenance Fund	2.0	2.0	2.0	2.0	1.67%
<b>SPECIAL REVENUE FUNDS</b>					
Fire	21.0	21.0	21.0	21.0	17.50%
Local Option Gas Tax - Streets	13.0	13.0	16.0	20.0	16.67%
<b>Total Special Revenue Funds</b>	<b>34.00</b>	<b>34.00</b>	<b>37.00</b>	<b>41.00</b>	<b>34.17%</b>
<b>TRUST &amp; AGENCY FUNDS</b>					
<b>Total Trust &amp; Agency Funds</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.0</b>	<b>0.00%</b>
<b>TOTAL FULL-TIME STAFF</b>	<b>102.00</b>	<b>104.00</b>	<b>111.00</b>	<b>120.00</b>	<b>100.0%</b>





**General Fund Revenue and Expense Summary**

	<b>2022 Budget</b>	<b>2023 Budget</b>
<b>REVENUE SUMMARY</b>		
Ad Valorem Taxes - 5.9	\$2,901,135	\$3,166,825
Ad Valorem - Delinquent	\$15,000	\$15,000
Public Services Taxes	\$940,000	\$965,000
Franchise Fees	\$1,226,860	\$1,260,500
Licenses and Permits	\$283,000	\$413,000
State Shared Revenue	\$987,825	\$1,019,204
Intergovernmental Revenue	\$0	\$351,500
Cemetery Revenue	\$63,200	\$123,200
Jerome Brown Center Revenue	\$13,500	\$19,700
Parks Revenue	\$38,200	\$42,200
Fines and Violations	\$2,500	\$2,500
Interest	\$6,000	\$6,000
Rentals	\$200,266	\$200,266
ARPA - Revenue Replacement	\$0	\$192,500
Miscellaneous and Other Revenue	\$38,350	\$44,900
Transfers In	\$100,000	\$122,050
<b>Revenue Before P/Y Carry forward</b>	<b>\$6,815,836</b>	<b>\$7,944,345</b>
Prior Year Carry forward	\$3,178,663	\$3,342,911
<b>TOTAL REVENUES</b>	<b>\$9,994,499</b>	<b>\$11,287,256</b>
<b>EXPENSE SUMMARY</b>		
General Government	\$766,614	\$787,303
City Council	\$120,979	\$139,254
City Manager's Office	\$469,868	\$502,630
Cemetery Division	\$266,621	\$398,432
Technology Services	\$291,282	\$391,730
Human Resources Division	\$171,209	\$165,704
Development	\$405,676	\$467,981
Building Division	\$281,238	\$307,061
Finance Department	\$331,975	\$349,705
Law Enforcement Service	\$1,078,980	\$1,078,980
General Fund Transfer to Fire Dept Fund 143	\$656,099	\$1,039,870
Parks & Recreation Department	\$1,489,201	\$2,502,069
Buildings & Facilities Division	\$377,580	\$381,524
General Fund Transfer to Streets Dept Fund 108	\$1,542,050	\$327,258
<b>Expense Total Before Reserves</b>	<b>\$8,249,372</b>	<b>\$8,839,501</b>
Reserves	\$1,745,127	\$2,447,755
<b>TOTAL EXPENSES</b>	<b>\$9,994,499</b>	<b>\$11,287,256</b>

**General Fund Revenue**

		2020 Actual	2021 Actual	2022 Budget	2023 Budget
001-000-311-40000	Ad Valorem Taxes	\$2,617,870	\$2,768,795	\$2,901,135	\$3,166,825
001-000-311-40001	Delinq't Ad Valorem	\$76,218	\$2,714	\$15,000	\$15,000
	<b>Total Ad Valorem Taxes</b>	<b>\$2,694,088</b>	<b>\$2,771,509</b>	<b>\$2,916,135</b>	<b>\$3,181,825</b>
001-000-314-41100	Public Service Taxes - Electricity	\$937,099	\$975,351	\$885,000	\$900,000
001-000-314-41400	Fuel Oil/Propane Utility Public Taxes	\$58,611	\$63,344	\$55,000	\$65,000
	<b>Total Public Services Taxes</b>	<b>\$995,710</b>	<b>\$1,038,695</b>	<b>\$940,000</b>	<b>\$965,000</b>
001-000-323-40301	Franchise Fees - Electricity	\$732,927	\$797,019	\$725,000	\$735,000
001-000-323-40400	Peoples Gas Franchise Fees	\$13,615	(\$30,138)	\$25,500	\$25,500
001-000-323-40200	Comm Service Tax	\$386,301	\$551,235	\$476,360	\$500,000
	<b>Total Franchise Fees</b>	<b>\$1,132,843</b>	<b>\$1,318,116</b>	<b>\$1,226,860</b>	<b>\$1,260,500</b>
001-000-329-42102	Tree Removal Permit	\$3,475	\$2,075	\$3,000	\$3,000
001-000-329-42104	Monuments Permits-Cemetery	\$0	\$189	\$0	\$0
001-000-322-42200	Building Permits	\$251,578	\$300,374	\$255,000	\$350,000
001-000-329-42900	Other Licenses, Fees, and Permits	\$25,533	\$63,019	\$25,000	\$60,000
	<b>Total Licenses and Permits</b>	<b>\$280,586</b>	<b>\$365,657</b>	<b>\$283,000</b>	<b>\$413,000</b>
001-000-335-45120	State Revenue Shared Proceeds	\$411,654	\$419,610	\$426,352	\$428,529
001-000-335-45150	Alcoholic Beverage Licenses	\$10,259	\$8,591	\$10,000	\$10,000
001-000-335-45180	Local Govt. Half Cent Sales Tax	\$483,506	\$577,015	\$551,473	\$580,675
	<b>Total State Shared Revenue</b>	<b>\$905,419</b>	<b>\$1,005,216</b>	<b>\$987,825</b>	<b>\$1,019,204</b>
001-000-331-43200	Federal Grants: Public Safety	\$0	\$7,174	\$0	\$0
001-000-331-43500	Federal Grants: Economic Environment	\$801	\$0	\$0	\$0
001-000-334-44900	Other State Grants	\$0	\$0	\$0	\$112,500
001-000-337-47000	Funds from Other Local Units	\$0	\$8,645	\$0	\$239,000
	<b>Total Intergovernmental Revenue</b>	<b>\$801</b>	<b>\$15,819</b>	<b>\$0</b>	<b>\$351,500</b>
001-000-343-48690	Cremation Vault	\$1,650	\$88	\$2,000	\$2,000
001-000-343-48695	Cemetery Lot Sales	\$55,013	\$107,807	\$50,000	\$110,000
001-000-343-48696	Cremation Lot Sales	\$3,450	\$145	\$5,000	\$5,000
001-000-343-48697	Cemetery Sales - Special Use Fee	\$1,676	\$365	\$2,000	\$2,000
001-000-343-48698	Columbarium	\$0	\$334	\$2,500	\$2,500
001-000-369-48897	Cemetery-Miscellaneous Revenue	\$1,370	\$284	\$500	\$500
001-000-343-48691	Cemetery Transfer Fee	\$50	\$199	\$200	\$200

**General Fund Revenue**

		<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>
		<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Budget</b>
001-000-343-48692	Cemetery Staking Plots	\$1,400	\$2,614	\$1,000	\$1,000
001-000-343-48693	Cemetery Monument Sales	\$0	\$189	\$0	\$0
001-000-343-48694	Cemetery Donor Memorial Fees	\$0	\$469	\$0	\$0
	<b>Cemetery Revenue</b>	<b>\$64,609</b>	<b>\$112,494</b>	<b>\$63,200</b>	<b>\$123,200</b>
001-000-369-48899	JBCC-Miscellaneous Revenue	\$0	\$379	\$0	\$0
001-000-347-48723	Facility Rental Fee	\$20,905	\$13,720	\$12,000	\$18,000
001-000-347-48726	Adult Fees (daily) - JBCC	\$2,147	\$1,418	\$1,500	\$1,700
	<b>Jerome Brown Center Revenue</b>	<b>\$23,052</b>	<b>\$15,517</b>	<b>\$13,500</b>	<b>\$19,700</b>
001-000-347-48737	League Fees Softball	\$1,000	\$4,200	\$10,000	\$10,000
001-000-347-48738	Practice Lessons Softball	\$1,913	\$3,522	\$1,000	\$5,000
001-000-347-48739	Tournament Fees	\$0	\$0	\$200	\$200
001-000-347-48743	Pavilion Facility Fees	\$3,495	\$5,640	\$6,500	\$6,500
001-000-363-48821	School Board - Tom Varn Park	\$0	\$20,000	\$20,000	\$20,000
001-000-369-48900	Parks-Miscellaneous Revenue	\$1,225	\$550	\$500	\$500
	<b>Parks Revenue</b>	<b>\$7,633</b>	<b>\$33,912</b>	<b>\$38,200</b>	<b>\$42,200</b>
	<b>Total Charges For Service</b>	<b>\$95,294</b>	<b>\$161,923</b>	<b>\$114,900</b>	<b>\$185,100</b>
001-000-351-48801	Court Fines	\$49,799	\$69,350	\$0	\$0
001-000-354-48804	Parking Tickets	\$0	\$0	\$0	\$0
001-000-354-48805	Violations of Local Ordinances	\$6,550	\$1,677	\$2,500	\$2,500
001-000-359-48807	False Alarm Fines	\$0	\$0	\$0	\$0
	<b>Total Fines and Violations</b>	<b>\$56,349</b>	<b>\$71,027</b>	<b>\$2,500</b>	<b>\$2,500</b>
001-000-361-48808	Interest-FMlVT	\$42,873	(\$1,473)	\$5,000	\$5,000
001-000-361-48811	Interest on SBA	\$3,170	\$470	\$1,000	\$1,000
	<b>Total Interest</b>	<b>\$46,043</b>	<b>(\$1,003)</b>	<b>\$6,000</b>	<b>\$6,000</b>
001-000-362-48815	Rent - City Hall (3rd floor)	\$117,800	\$117,800	\$120,822	\$120,822
001-000-362-48817	Rent-HCSO	\$74,883	\$77,130	\$79,444	\$79,444
001-000-362-48820	Rent-PDCS	\$5,408	\$182	\$0	\$0
	<b>Total Rentals</b>	<b>\$198,091</b>	<b>\$195,112</b>	<b>\$200,266</b>	<b>\$200,266</b>
001-000-331-43706	APRA - Revenue Replacement	\$0	\$0	\$0	\$192,500
	<b>Total ARPA - Revenue Replacement</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$192,500</b>

**General Fund Revenue**

		<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>
		<b>Actual</b>	<b>Actual</b>	<b>Budget</b>	<b>Budget</b>
001-000-364-48840	Sale or Disposal of Fixed Assets-Govern.	\$49,232	\$68,728	\$0	\$0
001-000-365-48850	Sales of Surplus Materials	\$0	\$0	\$1,000	\$1,000
001-000-369-48860	Contributions and Donations	\$0	\$82	\$0	\$0
001-000-369-48889	Credit Card Rebate	\$1,947	\$1,658	\$1,900	\$1,900
001-000-369-48890	Miscellaneous Revenue	\$14,763	\$35,393	\$7,500	\$12,000
001-000-369-48901	Miscellaneous Revenue - Fire	\$66,751	\$59,955	\$0	\$0
001-000-369-48891	Street Lighting & Signal Maintenance	\$0	\$0	\$0	\$0
001-000-369-48893	Vending Machine Commission	\$104	\$80	\$0	\$0
001-000-369-48896	Police-Miscellaneous Revenue	\$0	\$2,139	\$0	\$0
001-000-369-48892	CRA Service Fee	\$13,975	\$27,950	\$27,950	\$30,000
	<b>Total Miscellaneous and Other Revenue</b>	<b>\$146,772</b>	<b>\$195,985</b>	<b>\$38,350</b>	<b>\$44,900</b>
001-000-381-49108	Trans In-from Local Option Gas	\$0	\$10,212	\$0	\$0
001-000-381-49122	Trans In-from Police Grants and Donations	\$10,883	\$0	\$0	\$0
001-000-381-49302	Trans-In from McKethan Park Capital Project	\$0	\$25,000		
001-000-381-49308	Multi Year Capital Project Accumulation	\$270,000	\$25,000	\$0	\$0
001-000-381-49309	Trans In from Capital Impr. Rev. Fund	\$21,910	\$16,250	\$22,050	\$22,050
001-000-381-49401	Trans In from Utilities	\$394,466	\$413,190	\$75,000	\$75,000
001-000-381-49403	Trans In from Solid Waste	\$89,000	\$97,512	\$25,000	\$25,000
	<b>Total Transfers In</b>	<b>\$786,259</b>	<b>\$587,164</b>	<b>\$122,050</b>	<b>\$122,050</b>
	<b>TOTAL REVENUE</b>	<b>\$7,338,255</b>	<b>\$7,725,220</b>	<b>\$6,837,886</b>	<b>\$7,944,345</b>



### General Fund Expense Summary

	2020 Actual	2021 Actual	2022 Budget	2023 Budget
<b>General Government</b>				
Personnel Services	\$0	\$0	\$0	\$0
Operating expenses	\$705,387	\$584,236	\$745,306	\$766,724
Capital Outlay	\$0	\$0	\$0	\$0
Debt Service	\$0	\$0	\$0	\$0
Transfers	\$21,108	\$21,163	\$21,308	\$20,579
	<b>\$726,495</b>	<b>\$605,399</b>	<b>\$766,614</b>	<b>\$787,303</b>
<b>City Council</b>				
Personnel Services	\$46,877	\$45,278	\$48,834	\$50,474
Operating expenses	\$13,750	\$16,062	\$37,630	\$50,280
Capital Outlay	\$0	\$0	\$0	\$0
Debt Service	\$0	\$0	\$0	\$0
Transfers	\$34,515	\$34,515	\$34,515	\$38,500
Reserve Contingencies	<b>\$95,142</b>	<b>\$95,854</b>	<b>\$120,979</b>	<b>\$139,254</b>
<b>City Manager's Office</b>				
Personnel Services	\$349,931	\$422,297	\$414,808	\$424,989
Operating expenses	\$15,945	\$16,808	\$20,545	\$39,141
Capital Outlay	\$0	\$0	\$0	\$0
Debt Service	\$0	\$0	\$0	\$0
Transfers	\$41,418	\$48,321	\$34,515	\$38,500
Reserve Contingencies	<b>\$407,295</b>	<b>\$487,426</b>	<b>\$469,868</b>	<b>\$502,630</b>
<b>Cemetery</b>				
Personnel Services	\$62,815	\$71,373	\$80,980	\$138,080
Operating expenses	\$22,040	\$23,937	\$32,711	\$73,401
Capital Outlay	\$0	\$4,298	\$123,000	\$148,000
Debt Service	\$0	\$0	\$0	\$0
Transfers	\$29,676	\$29,745	\$29,930	\$38,951
Reserve Contingencies	<b>\$114,530</b>	<b>\$129,352</b>	<b>\$266,621</b>	<b>\$398,432</b>



### General Fund Expense Summary

	2020 Actual	2021 Actual	2022 Budget	2023 Budget
<b>Technology Services</b>				
Personnel Services	\$25,921	\$64,844	\$67,034	\$119,647
Operating expenses	\$167,117	\$172,671	\$182,345	\$191,683
Capital Outlay	\$0	\$0	\$35,000	\$65,000
Debt Service	\$0	\$0	\$0	\$0
Transfers	\$6,903	\$6,903	\$6,903	\$15,400
Reserve Contingencies				
	<b>\$199,941</b>	<b>\$244,418</b>	<b>\$291,282</b>	<b>\$391,730</b>
<b>Human Resources</b>				
Personnel Services	\$36,126	\$128,802	\$138,070	\$134,374
Operating expenses	\$6,330	\$25,102	\$12,430	\$15,930
Capital Outlay	\$0	\$0	\$0	\$0
Debt Service	\$0	\$0	\$0	\$0
Transfers	\$6,903	\$18,983	\$20,709	\$15,400
Reserve Contingencies				
	<b>\$49,358</b>	<b>\$172,887</b>	<b>\$171,209</b>	<b>\$165,704</b>
<b>Development</b>				
Personnel Services	\$191,657	\$271,339	\$313,677	\$339,403
Operating expenses	\$228,557	\$104,629	\$57,029	\$49,729
Capital Outlay	\$0	\$0	\$0	\$40,000
Debt Service	\$0	\$0	\$0	\$0
Transfers	\$27,963	\$34,895	\$34,969	\$38,848
	<b>\$448,177</b>	<b>\$410,863</b>	<b>\$405,676</b>	<b>\$467,981</b>



### General Fund Expense Summary

	2020 Actual	2021 Actual	2022 Budget	2023 Budget
<b>Building Division</b>				
Personnel Services	\$0	\$199,212	\$217,984	\$233,491
Operating expenses	\$0	\$6,081	\$8,545	\$50,470
Capital Outlay	\$0	\$14,167	\$34,000	\$0
Debt Service	\$0	\$0	\$0	\$0
Transfers	\$0	\$18,983	\$20,709	\$23,100
	<b>\$0</b>	<b>\$238,443</b>	<b>\$281,238</b>	<b>\$307,061</b>
<b>Finance</b>				
Personnel Services	\$197,560	\$262,147	\$283,248	\$299,401
Operating expenses	\$14,839	\$16,818	\$21,115	\$19,504
Capital Outlay	\$0	\$0	\$0	\$0
Debt Service	\$0	\$0	\$0	\$0
Transfers	\$27,612	\$27,612	\$27,612	\$30,800
Reserve Contingencies				
	<b>\$240,011</b>	<b>\$306,577</b>	<b>\$331,975</b>	<b>\$349,705</b>
<b>Law Enforcement Service</b>				
Personnel Services	\$1,518,215	\$0	\$0	\$0
Operating expenses	\$997,786	\$1,027,739	\$1,078,980	\$1,078,980
Capital Outlay	\$0	\$0	\$0	\$0
Debt Service	\$0	\$0	\$0	\$0
Transfers	\$0	\$0	\$0	\$0
Reserve Contingencies				
	<b>\$2,516,001</b>	<b>\$1,027,739</b>	<b>\$1,078,980</b>	<b>\$1,078,980</b>
<b>General Fund Transfer to Fire Dept Fund 143</b>				
Personnel Services	\$0	\$0	\$0	\$0
Operating expenses	\$0	\$0	\$0	\$0
Capital Outlay	\$0	\$0	\$0	\$0
Debt Service	\$0	\$0	\$0	\$0
Transfers	\$991,405	\$879,502	\$656,099	\$1,039,870
Reserve Contingencies				
	<b>\$991,406</b>	<b>\$879,502</b>	<b>\$656,099</b>	<b>\$1,039,870</b>



### General Fund Expense Summary

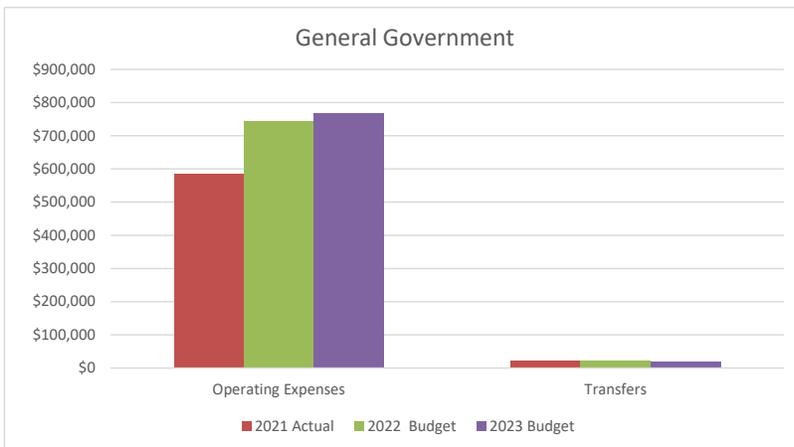
	2020 Actual	2021 Actual	2022 Budget	2023 Budget
<b>Parks and Recreation</b>				
Personnel Services	\$240,019	\$250,215	\$295,380	\$456,196
Operating Expenses	\$125,903	\$120,180	\$206,004	\$268,324
Capital Outlay	\$249,140	\$333,457	\$922,000	\$1,683,000
Debt Service	\$0	\$0	\$0	\$0
Transfers	\$58,762	\$59,332	\$65,817	\$94,549
Reserve Contingencies				
	<b>\$673,824</b>	<b>\$763,184</b>	<b>\$1,489,201</b>	<b>\$2,502,069</b>
<b>Building &amp; Facilities</b>				
Personnel Services	\$130,539	\$127,331	\$149,800	\$164,811
Operating expenses	\$75,237	\$104,743	\$94,288	\$151,069
Capital Outlay	\$0	\$33,190	\$109,410	\$40,000
Debt Service	\$0	\$0	\$0	\$0
Transfers	\$30,220	\$23,527	\$24,082	\$25,644
Reserve Contingencies				
	<b>\$235,996</b>	<b>\$288,790</b>	<b>\$377,580</b>	<b>\$381,524</b>
<b>General Fund Transfer to Streets Dept Fund 108</b>				
Personnel Services	\$0	\$0	\$0	\$0
Operating expenses	\$0	\$0	\$0	\$0
Capital Outlay	\$0	\$0	\$0	\$0
Debt Service	\$0	\$0	\$0	\$0
Transfers	\$909,106	\$1,155,549	\$1,542,050	\$327,258
Reserve Contingencies				
	<b>\$909,106</b>	<b>\$1,155,549</b>	<b>\$1,542,050</b>	<b>\$327,258</b>
<b>TOTAL GENERAL FUND</b>	<b>\$7,652,282</b>	<b>\$6,838,423</b>	<b>\$8,249,372</b>	<b>\$8,839,501</b>

**General Government**

	<b>2021</b>	<b>2022</b>	<b>2023</b>
	<b>Actual</b>	<b>Budget</b>	<b>Budget</b>
Personnel Services	\$0	\$0	\$0
Operating Expenses	\$584,236	\$745,306	\$766,724
Transfers	\$21,163	\$21,308	\$20,579
<b>Total</b>	<b>\$605,399</b>	<b>\$766,614</b>	<b>\$787,303</b>

*General Government activities are expenses associated with the administrative function of the City as a whole. Some of these expenditures include:*

- \* Legal Services for the City Attorney*
- \* Accounting & Auditing for all City Auditors*
- \* Contributions from the City to the Community Redevelopment Agency (CRA)*



General Government

Account Number	Description	2020 Actual	2021 Actual	2022 Budget	2023 Budget
<b>Category : Expense</b>					
<b>Group : 2. Op-2. Total Operating Costs</b>					
53100 001 009 514	<b>Legal Services</b>	152,174.25	150,855.00	155,000.00	155,000.00
	<u>Budget Narratives</u>	<u>Unit/Hour</u>	<u>Rate/Amount</u>	<u>Amount</u>	
	Vose Law Firm	1.00	150,000.00	150,000.00	
	Lewis, Longman, & Walker - Pension Lawyer	1.00	5,000.00	5,000.00	
53200 001 009 510	<b>Accounting &amp; Auditing</b>	71,600.00	62,500.00	75,000.00	80,000.00
	<u>Budget Narratives</u>	<u>Unit/Hour</u>	<u>Rate/Amount</u>	<u>Amount</u>	
	Audit CliftonLarsonAllen LLP - Audit Service/CRA Audit/Single Audit/GASB 87	1.00	76,000.00	76,000.00	
	GRS Pension & Actuarial Work	1.00	4,000.00	4,000.00	
53400 001 009 510	<b>Other Contractual Services</b>	161,089.49	30,935.20	33,000.00	36,000.00
	<u>Budget Narratives</u>	<u>Unit/Hour</u>	<u>Rate/Amount</u>	<u>Amount</u>	
	Energy Systems Group Annual Payment	1.00	740.00	740.00	
	Annual Fire Alarm Service agreement - monitoring	1.00	2,000.00	2,000.00	
	City Hall Alarm quarterly - service/inspection	4.00	65.00	260.00	
	Lobbyist - Sunrise Consulting	1.00	33,000.00	33,000.00	
53401 001 009 510	<b>Contract Labor</b>	6,999.99	3,826.04	7,000.00	7,350.00
	<u>Budget Narratives</u>	<u>Unit/Hour</u>	<u>Rate/Amount</u>	<u>Amount</u>	
	City Hall Art Coordinator Stipend	1.00	7,350.00	7,350.00	
53404 001 009 510	<b>Other Contractual Services - Tree</b>	0.00	0.00	18,699.00	18,699.00
	<u>Budget Narratives</u>	<u>Unit/Hour</u>	<u>Rate/Amount</u>	<u>Amount</u>	
	From Development/Tree Mitigation	1.00	18,699.00	18,699.00	
54000 001 009 510	<b>Travel and Per Diem</b>	0.00	0.00	0.00	0.00
54100 001 009 510	<b>Communication &amp; Freight Charge</b>	1,207.45	1,090.89	0.00	0.00
54110 001 009 510	<b>Postage</b>	4,083.59	7,167.18	7,200.00	7,200.00
	<u>Budget Narratives</u>	<u>Unit/Hour</u>	<u>Rate/Amount</u>	<u>Amount</u>	
	Postage: replenish postage meter	1.00	7,200.00	7,200.00	
54210 001 009 510	<b>Automotive Repair Service</b>	1,008.80	0.00	500.00	500.00
	<u>Budget Narratives</u>	<u>Unit/Hour</u>	<u>Rate/Amount</u>	<u>Amount</u>	
	Two administrative city vehicles	1.00	500.00	500.00	
54300 001 009 510	<b>Electric</b>	40,285.18	39,790.31	41,000.00	41,000.00
	<u>Budget Narratives</u>	<u>Unit/Hour</u>	<u>Rate/Amount</u>	<u>Amount</u>	
	Electric for City Hall	1.00	41,000.00	41,000.00	
54303 001 009 510	<b>Water</b>	4,622.56	3,869.51	6,300.00	6,300.00
	<u>Budget Narratives</u>	<u>Unit/Hour</u>	<u>Rate/Amount</u>	<u>Amount</u>	
	Water for City Hall	1.00	6,300.00	6,300.00	
54400 001 009 510	<b>Equipment &amp; Vehicle Rental</b>	940.77	525.69	1,100.00	1,100.00
	<u>Budget Narratives</u>	<u>Unit/Hour</u>	<u>Rate/Amount</u>	<u>Amount</u>	
	Postage Meter	1.00	1,100.00	1,100.00	
54500 001 009 510	<b>General Business Insurance</b>	174,257.28	191,541.36	230,263.00	253,289.30
	<u>Budget Narratives</u>	<u>Unit/Hour</u>	<u>Rate/Amount</u>	<u>Amount</u>	
	PRM increase 10%	1.00	253,289.30	253,289.30	
54510 001 009 510	<b>Pollution/Environment Insurance</b>	1,297.56	1,296.60	1,417.00	1,417.00
	<u>Budget Narratives</u>	<u>Unit/Hour</u>	<u>Rate/Amount</u>	<u>Amount</u>	
		1.00	1,417.00	1,417.00	

Account Number	Description	2020 Actual	2021 Actual	2022 Budget	2023 Budget
54550 001 009 510	Public Official Liability Ins	27,726.36	27,705.96	30,279.00	30,279.00
	<u>Budget Narratives</u>	<u>Unit/Hour</u>	<u>Rate/Amount</u>	<u>Amount</u>	
		1.00	30,279.00	30,279.00	
54600 001 009 510	Repair & Maintenance Services	10,940.36	9,786.00	9,900.00	9,900.00
	<u>Budget Narratives</u>	<u>Unit/Hour</u>	<u>Rate/Amount</u>	<u>Amount</u>	
	Elevator maint. City Hall	12.00	125.00	1,500.00	
	City Hall Copy&Lease Charges	12.00	700.00	8,400.00	
54700 001 009 510	Printing & Binding Services	0.00	78.00	40.00	40.00
	<u>Budget Narratives</u>	<u>Unit/Hour</u>	<u>Rate/Amount</u>	<u>Amount</u>	
	Other Business cards/Art Coordinator	1.00	40.00	40.00	
54800 001 009 510	Advertising Activities	5,531.72	4,892.87	4,000.00	5,000.00
	<u>Budget Narratives</u>	<u>Unit/Hour</u>	<u>Rate/Amount</u>	<u>Amount</u>	
	Times Publishing Co.,Hernando Sun, RFP, Ordinances	1.00	5,000.00	5,000.00	
54810 001 009 510	Promotional Activities	888.85	477.18	3,000.00	5,100.00
	<u>Budget Narratives</u>	<u>Unit/Hour</u>	<u>Rate/Amount</u>	<u>Amount</u>	
	Great Booksvillian	1.00	650.00	650.00	
	Art receptions and supplies	1.00	800.00	800.00	
	Hay bales downtown contest	1.00	450.00	450.00	
	City Promotional Marketing	1.00	2,000.00	2,000.00	
	Veteran's Day	1.00	400.00	400.00	
	Volunteer service award program	1.00	800.00	800.00	
54900 001 009 510	Other Current Charges	1,017.65	1,698.82	3,000.00	2,000.00
	<u>Budget Narratives</u>	<u>Unit/Hour</u>	<u>Rate/Amount</u>	<u>Amount</u>	
	Staff Photo's & Plaques	1.00	2,000.00	2,000.00	
55100 001 009 510	Office Supplies	1,589.55	1,375.89	1,600.00	2,500.00
	<u>Budget Narratives</u>	<u>Unit/Hour</u>	<u>Rate/Amount</u>	<u>Amount</u>	
	Copier Paper	1.00	2,500.00	2,500.00	
55223 001 009 510	Repair & Maintenance Supplies	0.00	0.00	300.00	300.00
	<u>Budget Narratives</u>	<u>Unit/Hour</u>	<u>Rate/Amount</u>	<u>Amount</u>	
	Keys, lock repairs and minor repairs	1.00	300.00	300.00	
55230 001 009 510	Clothing & Uniforms	0.00	0.00	0.00	0.00
55250 001 009 510	Fuels & Lubricants	281.86	582.90	750.00	750.00
	<u>Budget Narratives</u>	<u>Unit/Hour</u>	<u>Rate/Amount</u>	<u>Amount</u>	
	City Hall Vehicles	1.00	750.00	750.00	
55253 001 009 510	Auto Repair Supplies ( in-house)	440.22	297.11	1,000.00	1,000.00
	<u>Budget Narratives</u>	<u>Unit/Hour</u>	<u>Rate/Amount</u>	<u>Amount</u>	
	City Hall Vehicle Repairs	1.00	1,000.00	1,000.00	
55400 001 009 510	Books, Publications, Subscription & Membership	1,097.00	1,570.00	2,000.00	2,000.00
	<u>Budget Narratives</u>	<u>Unit/Hour</u>	<u>Rate/Amount</u>	<u>Amount</u>	
	FLC annual membership dues	1.00	1,285.00	1,285.00	
	HCCOC membership	1.00	700.00	700.00	
	Arbor Day annual membership dues	1.00	15.00	15.00	
55410 001 009 510	Training and Education	0.00	0.00	0.00	0.00
55500 001 009 510	Uncapitalized Equipment	199.99	0.00	0.00	0.00
57301 001 009 590	Contribution	36,306.38	42,373.52	112,957.56	100,000.00
	<u>Budget Narratives</u>	<u>Unit/Hour</u>	<u>Rate/Amount</u>	<u>Amount</u>	
	TIF Contribution to the CRA	1.00	50,000.00	50,000.00	
	Contribution to Main Street	1.00	50,000.00	50,000.00	
59901 001 009 574	Special Events	0.00	0.00	0.00	0.00

**2. Op-2. Total Operating Costs** 705,586.86 584,236.03 745,305.56 766,724.30

Group : 5.Tra-5. Total Transfers Out

Account Number	Description	2020 Actual	2021 Actual	2022 Budget	2023 Budget
56311 001 009 581	Transfer Out to 311	20,427.00	20,427.00	20,427.00	20,427.00
	<b>Budget Narratives</b>	<b>Unit/Hour</b>	<b>Rate/Amount</b>	<b>Amount</b>	
	Energy Savings Loan 6.72%	1.00	20,427.00	20,427.00	
56501 001 009 581	Transfer Out to 501	681.00	735.96	881.00	152.00
	<b>Budget Narratives</b>	<b>Unit/Hour</b>	<b>Rate/Amount</b>	<b>Amount</b>	
	.10% of Fleet FY 2023 Budget of \$226,004	1.00	152.00	152.00	
<b>5.Tra-5. Total Transfers Out</b>		21,108.00	21,162.96	21,308.00	20,579.00
<b>Expense</b>		726,694.86	605,398.99	766,613.56	787,303.30



**City Council's Office**

	<b>2021 Actual</b>	<b>2022 Budget</b>	<b>2023 Budget</b>
Personnel Service	\$45,278	\$48,834	\$50,474
Operating Expenses	\$16,062	\$37,630	\$50,280
Transfers	\$34,515	\$34,515	\$38,500
<b>Total</b>	<b>\$95,855</b>	<b>\$120,979</b>	<b>\$139,254</b>

<b>Staffing</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>
Mayor	1	1	1
Vice Mayor	1	1	1
Council Member	3	3	3
<b>Total City Council FTE</b>	<b>5</b>	<b>5</b>	<b>5</b>

*City Council members are responsible for identifying and establishing policies, priorities, and strategic goals under which the City operates. City Council is specifically responsible for:*

- \*Appointing the City Manager, City Attorney and members of various boards and commissions*
- \*Enacting ordinances, resolutions and orders*
- \*Reviewing the annual budget, setting the tax rate and approving the financing of all City operations*
- \*Authorizing contracts on behalf of the City*



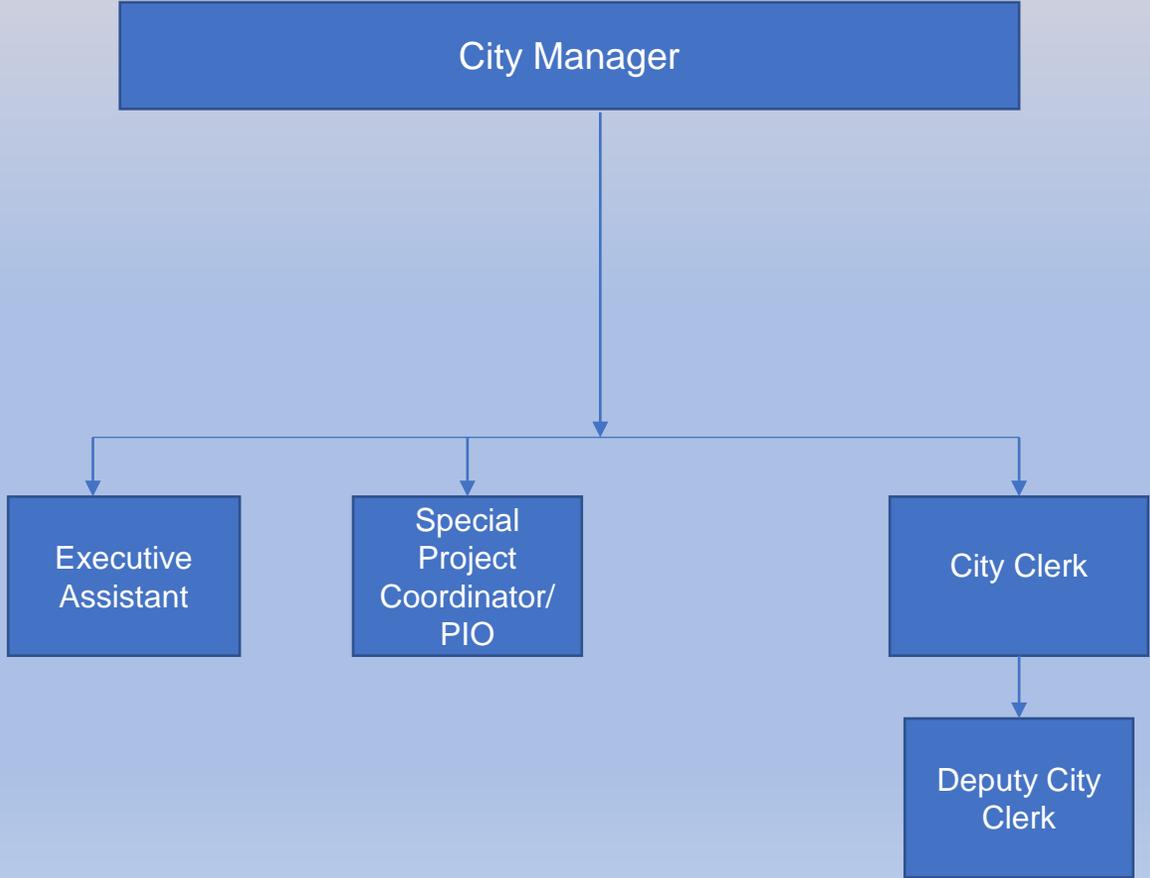
City Council's Office

Account Number	Description	2020 Actual	2021 Actual	2022 Budget	2023 Budget
<b>Category : Expense</b>					
<b>Group : 1.Pnl-1. Total Personnel Service Costs</b>					
51100 001 010 511	Legislative Salaries	29,563.35	28,746.65	29,400.00	29,400.00
52100 001 010 511	FICA Taxes	2,233.18	2,195.18	2,249.10	2,249.10
52200 001 010 511	Retirement Contributions	13,420.39	13,014.23	15,117.48	16,758.00
52301 001 010 511	Life Insurance	97.83	78.72	183.46	183.46
52303 001 010 511	Long Term Disability	54.00	40.01	67.62	67.62
52320 001 010 511	Dental employee	1,374.12	1,059.29	1,651.20	1,651.20
52400 001 010 511	Workers Comp Insurance	133.88	143.64	164.93	164.93
	<b>1.Pnl-1. Total Personnel Service Costs</b>	<b>46,876.75</b>	<b>45,277.72</b>	<b>48,833.79</b>	<b>50,474.31</b>
<b>Group : 2. Op-2. Total Operating Costs</b>					
53400 001 010 511	Other Contractual Services	7,580.00	10,755.00	21,240.00	21,240.00
	<b>Budget Narratives</b>	<b>Unit/Hour</b>	<b>Rate/Amount</b>	<b>Amount</b>	
	SWAGIT - Video Streaming Service	1.00	14,340.00	14,340.00	
	Destiny Agenda Software	1.00	6,900.00	6,900.00	
54000 001 010 511	Travel and Per Diem	0.00	259.60	3,000.00	12,500.00
	<b>Budget Narratives</b>	<b>Unit/Hour</b>	<b>Rate/Amount</b>	<b>Amount</b>	
	Mileage, meals and hotel stays - Inflationary increase 500 for needed per diem	1.00	12,500.00	12,500.00	
		1.00	0.00	0.00	
54100 001 010 511	Communication & Freight Charge	2,839.11	2,532.08	4,000.00	4,000.00
	<b>Budget Narratives</b>	<b>Unit/Hour</b>	<b>Rate/Amount</b>	<b>Amount</b>	
	Cell phone charges/SUNCOM	1.00	4,000.00	4,000.00	
54700 001 010 511	Printing & Binding Services	313.00	117.00	200.00	250.00
	<b>Budget Narratives</b>	<b>Unit/Hour</b>	<b>Rate/Amount</b>	<b>Amount</b>	
	Business cards	5.00	50.00	250.00	
54800 001 010 511	Advertising Activities	0.00	0.00	0.00	0.00
54810 001 010 511	Promotional Activities	658.80	678.00	1,000.00	1,200.00
	<b>Budget Narratives</b>	<b>Unit/Hour</b>	<b>Rate/Amount</b>	<b>Amount</b>	
	City Council Events and Promotions - parade items, signage, name badges	1.00	1,200.00	1,200.00	
54900 001 010 511	Other Current Charges	0.00	201.29	200.00	250.00
	<b>Budget Narratives</b>	<b>Unit/Hour</b>	<b>Rate/Amount</b>	<b>Amount</b>	
	Council Pictures & Other Items	1.00	250.00	250.00	
55100 001 010 511	Office Supplies	120.18	34.99	100.00	100.00
	<b>Budget Narratives</b>	<b>Unit/Hour</b>	<b>Rate/Amount</b>	<b>Amount</b>	
	Office Supplies	1.00	100.00	100.00	
55210 001 010 511	Operating Supplies	0.00	0.00	0.00	500.00
	<b>Budget Narratives</b>	<b>Unit/Hour</b>	<b>Rate/Amount</b>	<b>Amount</b>	
	Council awards and plaques	1.00	500.00	500.00	
55223 001 010 511	Repair & Maintenance Supplies	0.00	0.00	0.00	19 0.00

Account Number	Description	2020 Actual	2021 Actual	2022 Budget	2023 Budget
55230 001 010 511	Clothing & Uniforms	90.00	0.00	240.00	240.00
	<b>Budget Narratives</b>	<b>Unit/Hour</b>	<b>Rate/Amount</b>	<b>Amount</b>	
	Council shirts	6.00	40.00	240.00	
55252 001 010 511	Small Tools	0.00	0.00	0.00	0.00
55400 001 010 511	Books, Publications, Subscription & Membership	140.05	0.00	150.00	0.00
55410 001 010 511	Training and Education	157.08	1,147.00	2,500.00	2,500.00
	<b>Budget Narratives</b>	<b>Unit/Hour</b>	<b>Rate/Amount</b>	<b>Amount</b>	
	Ethics classes, Advanced IEMO, and Training	1.00	2,500.00	2,500.00	
59901 001 010 511	Special Events	1,852.15	336.79	5,000.00	7,500.00
	<b>Budget Narratives</b>	<b>Unit/Hour</b>	<b>Rate/Amount</b>	<b>Amount</b>	
	Event Sponsorships City Council decision to provide sponsorship credit to event hosts	1.00	7,500.00	7,500.00	
<b>2. Op-2. Total Operating Costs</b>		13,750.37	16,061.75	37,630.00	50,280.00
<b>Group :</b>	<b>5.Tra-5. Total Transfers Out</b>				
56609 001 010 581	Transfer Out to 609	2,499.96	2,499.96	2,500.00	2,500.00
56610 001 010 581	Transfer Out to 610	0.00	0.00	32,015.00	36,000.00
<b>5.Tra-5. Total Transfers Out</b>		34,515.00	34,515.00	34,515.00	38,500.00
<b>Expense</b>		95,142.12	95,854.47	120,978.79	139,254.31



# City Manager's Office

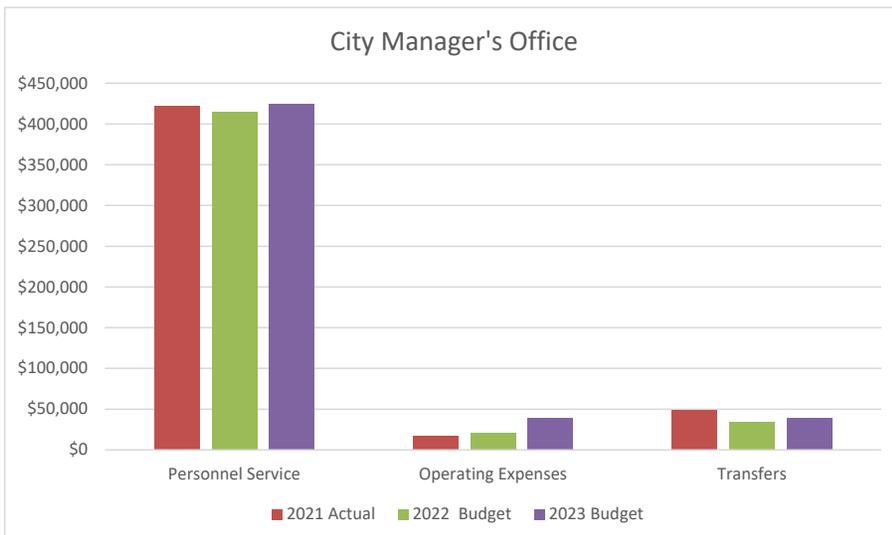




**City Manager's Office**

	<b>2021 Actual</b>	<b>2022 Budget</b>	<b>2023 Budget</b>
Personnel Service	\$422,297	\$414,808	\$424,989
Operating Expenses	\$16,808	\$20,545	\$39,141
Transfers	\$48,321	\$34,515	\$38,500
<b>Total</b>	<b>\$487,427</b>	<b>\$469,868</b>	<b>\$502,630</b>

Staffing	2020	2021	2022
City Manager	1	1	1
Executive Assistant	0	1	1
City Clerk	1	1	1
Deputy City Clerk	1	1	1
Special Projects/PIO	1	1	1
Admin. Assistant III	2	0	0
Admin. Specialist III	0	1	0
<b>Total EFTs</b>	<b>6</b>	<b>6</b>	<b>5</b>
P/T Admin Spec III		0.5	0
<b>Total Employees</b>	<b>6</b>	<b>6.5</b>	<b>5</b>



**Department Mission**

*City Manager's Office provides leadership, management information and policy implementation to:*

*\*City Council members so they can make informed decisions and establish City policy, priorities and strategic goals for City operations*

*\*City departments for efficient and effective delivery of goods and services, achieving strategic results.*

*\*Citizens and business owners of our City so they can live, work and play in a community that provides a high quality of life*

*\*City and Community so they can experience a high degree of satisfaction with City services*

*\*City Manager's Office provides facilitation, liaison, research and administrative service to the City Council members so they can identify and establish policy, priorities, strategic goals and respond to constituency request with accurate and timely information.*

City Manager's Office

Account Number	Description	2020 Actual	2021 Actual	2022 Budget	2023 Budget
<b>Category : Expense</b>					
<b>Group : 1.Pnl-1. Total Personnel Service Costs</b>					
51101 001 011 512	Executive Salaries	111,663.09	113,586.61	111,994.08	111,340.40
51200 001 011 512	Regular Salaries & Wages	162,101.95	217,327.94	207,812.84	218,203.48
51202 001 011 512	Emergency Leave Wages	840.00	1,550.40	0.00	0.00
51400 001 011 512	Overtime - Unscheduled	998.79	1,144.77	2,300.00	2,300.00
51615 001 011 512	Car Allowance	4,837.04	3,397.01	4,800.00	0.00
52100 001 011 512	FICA Taxes	21,223.19	25,887.14	25,008.38	25,386.06
52200 001 011 512	Retirement Contributions	43,842.62	53,854.79	56,616.17	61,412.13
52301 001 011 512	Life Insurance	1,268.49	1,619.02	2,039.90	2,070.71
52303 001 011 512	Long Term Disability	546.45	674.94	751.89	763.24
52320 001 011 512	Dental employee	1,282.35	1,689.32	1,651.20	1,651.20
52400 001 011 512	Workers Comp Insurance	1,327.40	1,564.68	1,833.95	1,861.64
	<b>1.Pnl-1. Total Personnel Service Costs</b>	<b>349,931.37</b>	<b>422,296.62</b>	<b>414,808.41</b>	<b>424,988.86</b>
<b>Group : 2. Op-2. Total Operating Costs</b>					
53101 001 011 512	Medical Services	0.00	0.00	0.00	0.00
53400 001 011 512	Other Contractual Services	261.02	258.50	600.00	15,600.00
	<b>Budget Narratives</b>	<b>Unit/Hour</b>	<b>Rate/Amount</b>	<b>Amount</b>	
	On-site shredding/purge & Interpretive Svcs thru FDLE	1.00	600.00	600.00	
	Digital recording of existing Citywide documentation/Archiving	1.00	15,000.00	15,000.00	
54000 001 011 512	Travel and Per Diem	0.00	1,240.56	3,000.00	6,115.00
	<b>Budget Narratives</b>	<b>Unit/Hour</b>	<b>Rate/Amount</b>	<b>Amount</b>	
	FACC Hotel Conference - Lodging- Clerk	2.00	725.00	1,450.00	
	Florida League of Cities - educational activity and coursework	1.00	715.00	715.00	
	Travel, Meals and parking- Department expenses	1.00	2,000.00	2,000.00	
	FCCMA hotel Conference - Lodging - CM	1.00	750.00	750.00	
	National Grant Management Association (NGMA)	1.00	1,200.00	1,200.00	
54100 001 011 512	Communication & Freight Charge	2,064.91	2,277.02	2,500.00	2,500.00
	<b>Budget Narratives</b>	<b>Unit/Hour</b>	<b>Rate/Amount</b>	<b>Amount</b>	
	Phone services/Cell Phones and SUNCOM	1.00	2,500.00	2,500.00	
54600 001 011 512	Repair & Maintenance Services	0.00	1,170.29	1,175.00	1,175.00
	<b>Budget Narratives</b>	<b>Unit/Hour</b>	<b>Rate/Amount</b>	<b>Amount</b>	
	BIS Digital/contract	1.00	1,175.00	1,175.00	
54700 001 011 512	Printing & Binding Services	2,369.91	1,716.49	4,500.00	1,570.00
	<b>Budget Narratives</b>	<b>Unit/Hour</b>	<b>Rate/Amount</b>	<b>Amount</b>	
	Municode supplement pages	1.00	1,000.00	1,000.00	
	Brochures	1.00	420.00	420.00	
	Business cards	3.00	50.00	150.00	
54800 001 011 512	Advertising Activities	476.70	654.47	0.00	0.00

Account Number	Description	2020 Actual	2021 Actual	2022 Budget	2023 Budget
54810 001 011 512	Promotional Activities	918.53	9.99	800.00	800.00
	<u>Budget Narratives</u>	<u>Unit/Hour</u>	<u>Rate/Amount</u>	<u>Amount</u>	
	Awards/Certificate/Frames ect.	1.00	800.00	800.00	
54900 001 011 512	Other Current Charges	0.00	0.00	0.00	0.00
55100 001 011 512	Office Supplies	4,167.95	1,885.16	1,200.00	1,200.00
	<u>Budget Narratives</u>	<u>Unit/Hour</u>	<u>Rate/Amount</u>	<u>Amount</u>	
	Paper,expandable folders, CDs for copying public records requests, pens etc...	1.00	1,200.00	1,200.00	
55220 001 011 512	Computer Supplies	79.26	602.24	150.00	0.00
55230 001 011 512	Clothing & Uniforms	0.00	0.00	320.00	320.00
	<u>Budget Narratives</u>	<u>Unit/Hour</u>	<u>Rate/Amount</u>	<u>Amount</u>	
	Shirts for Staff	1.00	320.00	320.00	
55253 001 011 512	Auto Repair Supplies ( in-house)	0.00	0.00	0.00	0.00
55400 001 011 512	Books, Publications, Subscription & Membership	5,071.94	4,652.45	3,800.00	5,286.00
	<u>Budget Narratives</u>	<u>Unit/Hour</u>	<u>Rate/Amount</u>	<u>Amount</u>	
	FCCMA membership dues/City Manager	1.00	336.00	336.00	
	ICMA membership dues	1.00	875.00	875.00	
	Civic Club contractual dues	1.00	1,500.00	1,500.00	
	International Assoc. of Clerks dues	2.00	110.00	220.00	
	MuniCode - Administrative Support Fee and Web Hosting Fee	1.00	1,225.00	1,225.00	
	Florida Association of City Clerks - Dues	2.00	75.00	150.00	
	FCMA	1.00	100.00	100.00	
	NGMA (National Grants Management)	1.00	200.00	200.00	
	Books, Magazines, and Publications	1.00	250.00	250.00	
	ICRM Membership	1.00	300.00	300.00	
	Notary Renewal	1.00	130.00	130.00	
55410 001 011 512	Training and Education	75.00	1,641.00	2,000.00	3,325.00
	<u>Budget Narratives</u>	<u>Unit/Hour</u>	<u>Rate/Amount</u>	<u>Amount</u>	
	Webinars, meetings- department registrations	1.00	1,575.00	1,575.00	
	CM Conference/Training - Registrations	1.00	750.00	750.00	
	National Grant Management Association (NGMA) Registration	1.00	1,000.00	1,000.00	
55500 001 011 512	Uncapitalized Equipment	459.98	699.96	500.00	1,250.00
	<u>Budget Narratives</u>	<u>Unit/Hour</u>	<u>Rate/Amount</u>	<u>Amount</u>	
	Office Equipment & Furniture	1.00	750.00	750.00	
	City Camera - website/city promotional	1.00	500.00	500.00	
59901 001 011 512	Special Events	0.00	0.00	0.00	0.00
<b>2. Op-2. Total Operating Costs</b>		15,945.20	16,808.13	20,545.00	39,141.00
<b>Group :</b>	<b>5.Tra-5. Total Transfers Out</b>				
56609 001 011 581	Transfer Out to 609	3,000.00	3,500.04	2,500.00	2,500.00
56610 001 011 581	Transfer Out to 610	38,418.00	44,820.96	32,015.00	36,000.00
<b>5.Tra-5. Total Transfers Out</b>		41,418.00	48,321.00	34,515.00	38,500.00
<b>Expense</b>		407,294.57	487,425.75	469,868.41	502,629.86



## Technology Services

City Manager

IT  
Administrator

IT Support

### Technology Service Division

Technology Services are performed through an ongoing partnership with the Hernando County Board of County Commissioners. Through our partnership, the City and the County work together so to improve efficiencies and limit staffing requirements, ultimately saving monies that would otherwise be borne by the taxpayer of both entities

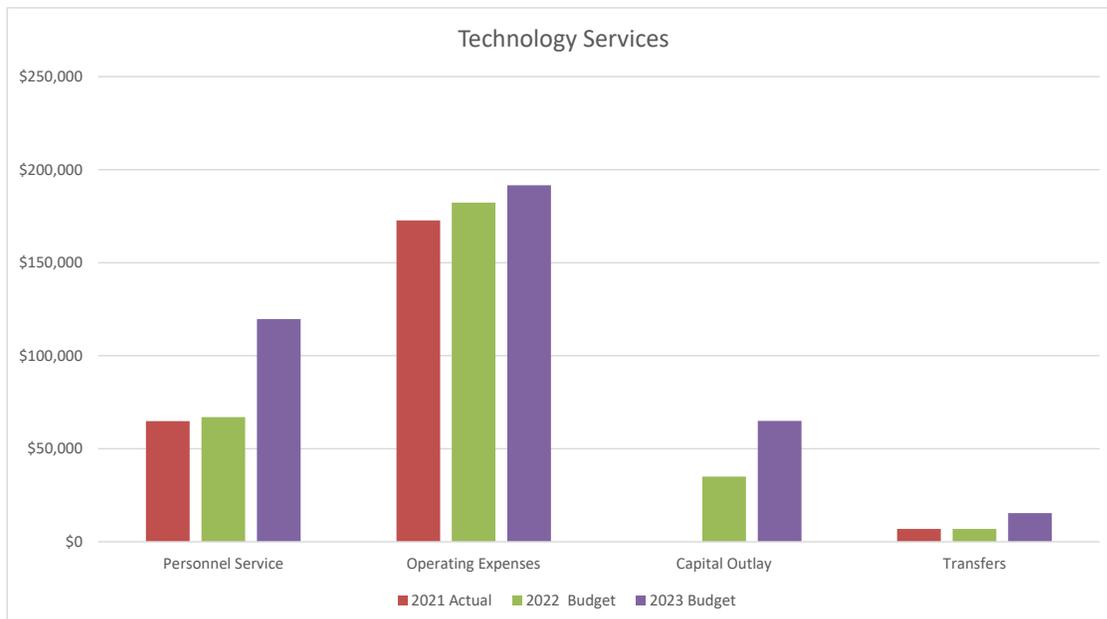
#### Division Mission

*The Technology Services Division provides business solutions, technologies, infrastructure, software and database management and support for City departments so they may accomplish their missions and improve service delivery through technology solutions.*

*Technology solutions for business processing and management continue to enable the City to improve efficiencies, data and information retrieval and overall productivity with a reduction in staffing requirements and both direct and indirect costs for services.*

	2021 Actual	2022 Budget	2023 Budget
Personnel Service	\$64,844	\$67,034	\$119,647
Operating Expenses	\$172,671	\$182,345	\$191,683
Capital Outlay	\$0	\$35,000	\$65,000
Transfers	\$6,903	\$6,903	\$15,400
<b>Total</b>	<b>\$244,418</b>	<b>\$291,282</b>	<b>\$391,730</b>

Staffing	2021	2022	2023
IT Administrator	1	1	1
IT Support	0	0	1
<b>Total Full Time</b>	<b>1</b>	<b>1</b>	<b>2</b>



Technology Service

Account Number	Description	2020 Actual	2021 Actual	2022 Budget	2023 Budget
<b>Category : Expense</b>					
<b>Group : 1.Pnl-1. Total Personnel Service Costs</b>					
51200 001 016 513	Regular Salaries & Wages	21,811.51	54,355.58	55,640.04	98,356.52
52100 001 016 513	FICA Taxes	1,668.62	4,149.54	4,256.46	7,524.27
52200 001 016 513	Retirement Contributions	2,086.72	5,558.45	6,020.25	11,714.26
52301 001 016 513	Life Insurance	55.64	337.09	347.19	613.74
52303 001 016 513	Long Term Disability	20.48	123.88	127.97	226.22
52320 001 016 513	Dental employee	57.28	57.28	330.24	660.48
52400 001 016 513	Workers Comp Insurance	220.68	261.72	312.14	551.78
<b>1.Pnl-1. Total Personnel Service Costs</b>		<b>25,920.93</b>	<b>64,843.54</b>	<b>67,034.29</b>	<b>119,647.28</b>
<b>Group : 2. Op-2. Total Operating Costs</b>					
<b>53400 001 016 513</b>	<b>Other Contractual Services</b>	<b>83,208.90</b>	<b>127,563.34</b>	<b>119,070.00</b>	<b>124,862.00</b>
<b>Budget Narratives</b>		<b>Unit/Hour</b>	<b>Rate/Amount</b>	<b>Amount</b>	
Hernando Cnty Clerks Office - IT Services		1.00	58,500.00	58,500.00	
Annual - Civics Plus - Website (Now Civic Engage)		1.00	3,000.00	3,000.00	
Annual - Office 365 Email		1.00	18,000.00	18,000.00	
Annual - MS Project (Project Management)		1.00	6,900.00	6,900.00	
Barracuda Essential Total Email Protection and Archive 3yr License Totals (\$29,000) - 1 Year Cost		1.00	9,666.00	9,666.00	
Annual - Solar Winds (Samanage) Service Desk Ticket Sys		1.00	1,200.00	1,200.00	
Annual - SOPHOS (Virus/Malware Protection) 3yr License (\$9,420) - 1 Year Cost		1.00	3,140.00	3,140.00	
Annual - Adobe Pro (Adding 5 Additional Licenses)		1.00	1,686.00	1,686.00	
Annual - Go To Meeting		1.00	400.00	400.00	
Auto CAD (UtyDir) (Converted to 3 Yr License @ 1,115.00)		1.00	40.00	40.00	
Annual - CANVA (Web Graphics)		1.00	150.00	150.00	
Annual - Go Daddy (Domain Name Host)		1.00	60.00	60.00	
Annual - DNS Made Easy (Legacy Domain Name Host)		1.00	60.00	60.00	
Neustar (Legacy Doman Name Host)		1.00	60.00	60.00	
Annual - SMARSH Mobile/Social Media Msg Archive		1.00	11,000.00	11,000.00	
Annual - BIS CYNAP Maintenance (Chambers/Conference Rm Virtual Hardware)		1.00	3,000.00	3,000.00	
Annual - MS Azure Active Directory P1 (Elevating MS Azure Platform from Basic to P1)		1.00	8,000.00	8,000.00	
<b>54100 001 016 513</b>	<b>Communication &amp; Freight Charge</b>	<b>9,023.22</b>	<b>11,674.47</b>	<b>43,225.00</b>	<b>44,125.00</b>
<b>Budget Narratives</b>		<b>Unit/Hour</b>	<b>Rate/Amount</b>	<b>Amount</b>	
Annual - Bright House Inet (General Fund)		1.00	15,000.00	15,000.00	
Annual - City Dedicated Spectrum Internet		1.00	13,225.00	13,225.00	
Annual - Spectrum Cable TV City Hall		1.00	900.00	900.00	
Network Redundancy Implementation		1.00	15,000.00	15,000.00	
<b>54600 001 016 513</b>	<b>Repair &amp; Maintenance Services</b>	<b>84.98</b>	<b>0.00</b>	<b>3,000.00</b>	<b>5,196.00</b>
<b>Budget Narratives</b>		<b>Unit/Hour</b>	<b>Rate/Amount</b>	<b>Amount</b>	
Civics Engage- Site Agreement Spreading the Implementation Cost ovr 3 yrs		1.00	5,196.00	5,196.00	
<b>55100 001 016 513</b>	<b>Office Supplies</b>	<b>1,076.10</b>	<b>749.54</b>	<b>200.00</b>	<b>300.00</b>
<b>Budget Narratives</b>		<b>Unit/Hour</b>	<b>Rate/Amount</b>	<b>Amount</b>	
General Office Supplies		1.00	300.00	300.00	

Account Number	Description	2020 Actual	2021 Actual	2022 Budget	2023 Budget
55220 001 016 513	<b>Computer Supplies</b>	1,075.00	4,397.34	6,400.00	8,400.00
	<u>Budget Narratives</u>	<u>Unit/Hour</u>	<u>Rate/Amount</u>	<u>Amount</u>	
	Wireless Kybrd/Mouse for Staff	1.00	900.00	900.00	
	UPS Battery Back-Up	1.00	2,000.00	2,000.00	
	Computer/ Network Supplies (Misc Items)	1.00	2,100.00	2,100.00	
	HP Toner Cartridges (CM Office/Cust Service) (Replace w/ Printer Maint Service)	1.00	1,700.00	1,700.00	
	Monitor Dual Stand	1.00	1,000.00	1,000.00	
	Docking Station (Laptop Connection)	1.00	700.00	700.00	
55223 001 016 513	<b>Repair &amp; Maintenance Supplies</b>	0.00	0.00	0.00	2,000.00
	<u>Budget Narratives</u>	<u>Unit/Hour</u>	<u>Rate/Amount</u>	<u>Amount</u>	
	Audio Video Booth Expansion	1.00	2,000.00	2,000.00	
55500 001 016 513	<b>Uncapitalized Equipment</b>	72,648.80	28,286.63	10,450.00	6,800.00
	<u>Budget Narratives</u>	<u>Unit/Hour</u>	<u>Rate/Amount</u>	<u>Amount</u>	
	Dymo Label Printer	4.00	150.00	600.00	
	Monitors Desk	8.00	250.00	2,000.00	
	Monitor Portable	4.00	250.00	1,000.00	
	Computers Laptop	2.00	1,000.00	2,000.00	
	Computers Tablets	3.00	400.00	1,200.00	
<b>2. Op-2. Total Operating Costs</b>		167,169.28	172,671.32	182,345.00	191,683.00
<b>Group :</b>	<b>3.Cap-3. Total Capital Outlay Costs</b>				
55620 001 016 513	<b>Building and Improvements</b>	0.00	0.00	35,000.00	65,000.00
	<u>Budget Narratives</u>	<u>Unit/Hour</u>	<u>Rate/Amount</u>	<u>Amount</u>	
	Council Chambers System Upgrade (Audio, Speakers, Amplifer, Audio Mixer)	1.00	48,000.00	48,000.00	
	Security Cameras Phase II (JBCC)	1.00	17,000.00	17,000.00	
<b>3.Cap-3. Total Capital Outlay Costs</b>		0.00	0.00	35,000.00	65,000.00
<b>Group :</b>	<b>5.Tra-5. Total Transfers Out</b>				
56609 001 016 581	Transfer Out to 609	500.04	500.04	500.00	1,000.00
56610 001 016 581	Transfer Out to 610	6,402.96	6,402.96	6,403.00	14,400.00
<b>5.Tra-5. Total Transfers Out</b>		6,903.00	6,903.00	6,903.00	15,400.00
<b>Expense</b>		199,993.21	244,417.86	291,282.29	391,730.28



# Human Resources

Director of Human Resources

HR  
Coordinator

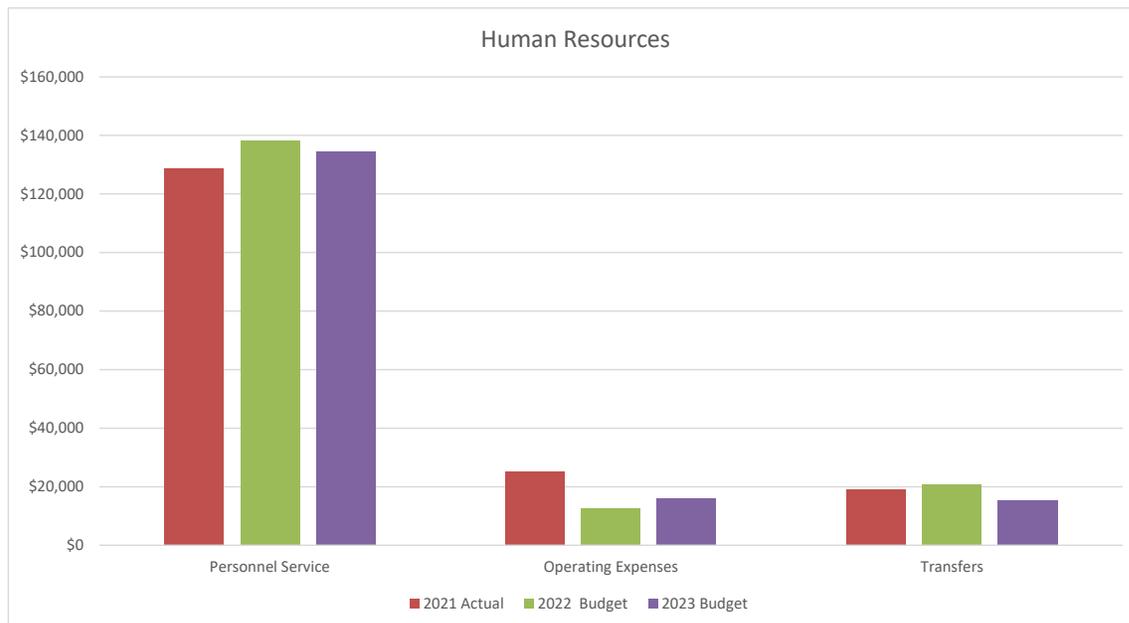
**Human Resources**

	<b>2021 Actual</b>	<b>2022 Budget</b>	<b>2023 Budget</b>
Personnel Service	\$128,802	\$138,070	\$134,374
Operating Expenses	\$25,102	\$12,430	\$15,930
Transfers	\$18,983	\$20,709	\$15,400
<b>Total</b>	<b>\$172,886</b>	<b>\$171,209</b>	<b>\$165,704</b>

**Division Mission**

*Human Resources Division Provides employment, health & welfare, and employee relations and development services to the City and its employees so they have the resources needed to successfully deliver services and accomplish their professional goals.*

<b>Staffing</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>
Director of Human Resources	0	1	1
HR Coordinator	0	0	1
HR Administrator	1	0	0
Admin Specialist III	0	1	0
<b>Total Full Time Human Resource FTE</b>	<b>1</b>	<b>2</b>	<b>2</b>
Admin Specialist III Part-Time	0	0.5	0
<b>Total Employees</b>	<b>1</b>	<b>2.5</b>	<b>2</b>



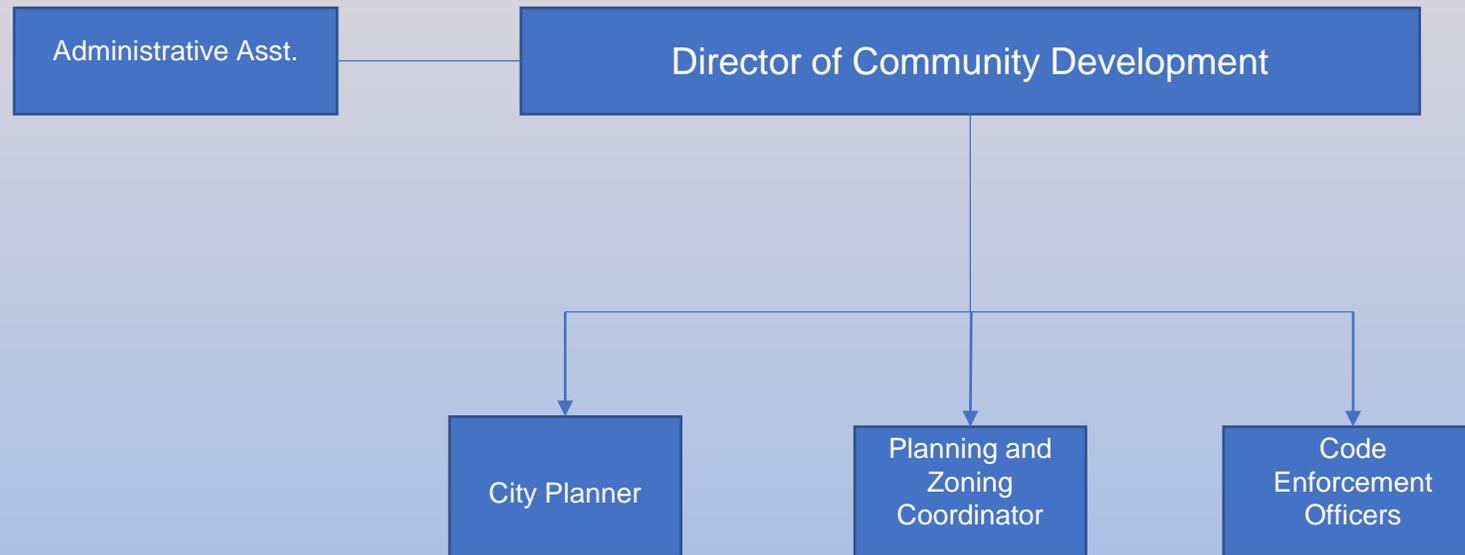
Human Resources

Account Number	Description	2020 Actual	2021 Actual	2022 Budget	2023 Budget
<b>Category : Expense</b>					
<b>Group : 1.Pnl-1. Total Personnel Service Costs</b>					
51200 001 024 513	Regular Salaries & Wages	30,528.19	107,182.36	114,342.00	110,529.60
52100 001 024 513	FICA Taxes	2,313.62	8,186.24	8,747.16	8,455.51
52200 001 024 513	Retirement Contributions	2,542.92	11,098.45	12,371.80	13,164.08
52301 001 024 513	Life Insurance	210.60	632.96	713.49	689.70
52303 001 024 513	Long Term Disability	76.95	222.40	262.99	254.22
52320 001 024 513	Dental employee	214.65	943.44	990.72	660.48
52400 001 024 513	Workers Comp Insurance	238.84	536.35	641.46	620.07
52500 001 024 513	Unemployment Compensation	0.00	0.00	0.00	0.00
	<b>1.Pnl-1. Total Personnel Service Costs</b>	<b>36,125.77</b>	<b>128,802.20</b>	<b>138,069.62</b>	<b>134,373.66</b>
<b>Group : 2. Op-2. Total Operating Costs</b>					
53100 001 024 513	Legal Services	0.00	0.00	0.00	0.00
53101 001 024 513	Medical Services	2,005.80	4,554.08	1,800.00	3,000.00
	<b>Budget Narratives</b>	<b>Unit/Hour</b>	<b>Rate/Amount</b>	<b>Amount</b>	
	General Fund Random Drug Test	1.00	1,000.00	1,000.00	
	General Fund Pre-Employment Physicals	1.00	1,500.00	1,500.00	
	COVID-Related Testing	1.00	500.00	500.00	
53400 001 024 513	Other Contractual Services	220.00	8,531.65	5,500.00	5,500.00
	<b>Budget Narratives</b>	<b>Unit/Hour</b>	<b>Rate/Amount</b>	<b>Amount</b>	
	Background Checks	10.00	50.00	500.00	
	Annual - Civic ATS - HR Applicant Tracking System	1.00	5,000.00	5,000.00	
54000 001 024 513	Travel and Per Diem	0.00	86.80	0.00	100.00
	<b>Budget Narratives</b>	<b>Unit/Hour</b>	<b>Rate/Amount</b>	<b>Amount</b>	
	Florida HR & Safety Conferences	1.00	100.00	100.00	
54100 001 024 513	Communication & Freight Charge	598.75	746.95	930.00	930.00
	<b>Budget Narratives</b>	<b>Unit/Hour</b>	<b>Rate/Amount</b>	<b>Amount</b>	
	City Cell Phone	12.00	50.00	600.00	
	Fax Machine & Long Distance	1.00	330.00	330.00	
54700 001 024 513	Printing & Binding Services	85.90	448.30	0.00	500.00
	<b>Budget Narratives</b>	<b>Unit/Hour</b>	<b>Rate/Amount</b>	<b>Amount</b>	
	New Hire Orientation Welcome Items/Career Fair Promotions	1.00	500.00	500.00	
54800 001 024 513	Advertising Activities	3,328.63	8,319.29	500.00	3,000.00
	<b>Budget Narratives</b>	<b>Unit/Hour</b>	<b>Rate/Amount</b>	<b>Amount</b>	
	Applicant Tracking System Annual Fee	1.00	3,000.00	3,000.00	
54810 001 024 513	Promotional Activities	0.00	208.35	500.00	500.00
	<b>Budget Narratives</b>	<b>Unit/Hour</b>	<b>Rate/Amount</b>	<b>Amount</b>	
	Employee Recognition/Service Awards	1.00	500.00	500.00	
55100 001 024 513	Office Supplies	90.56	238.34	500.00	31 250.00

Account Number	Description	2020 Actual	2021 Actual	2022 Budget	2023 Budget
	<b>Budget Narratives</b>	<u>Unit/Hour</u>	<u>Rate/Amount</u>	<u>Amount</u>	
	Office Supplies	1.00	250.00	250.00	
55220 001 024 513	<b>Computer Supplies</b>	0.00	211.00	150.00	150.00
	<b>Budget Narratives</b>	<u>Unit/Hour</u>	<u>Rate/Amount</u>	<u>Amount</u>	
	Printer Ink, Badge Machine Supplies	1.00	150.00	150.00	
55230 001 024 513	<b>Clothing &amp; Uniforms</b>	0.00	20.85	50.00	0.00
	<b>Budget Narratives</b>	<u>Unit/Hour</u>	<u>Rate/Amount</u>	<u>Amount</u>	
	HR Director Shirt	1.00	0.00	0.00	
55400 001 024 513	<b>Books, Publications, Subscription &amp; Membership</b>	0.00	307.35	500.00	0.00
	<b>Budget Narratives</b>	<u>Unit/Hour</u>	<u>Rate/Amount</u>	<u>Amount</u>	
	SHRM, Public HR Association	1.00	0.00	0.00	
55410 001 024 513	<b>Training and Education</b>	0.00	1,428.85	2,000.00	2,000.00
	<b>Budget Narratives</b>	<u>Unit/Hour</u>	<u>Rate/Amount</u>	<u>Amount</u>	
	Management and City Wide Staff Training	1.00	2,000.00	2,000.00	
55500 001 024 513	<b>Uncapitalized Equipment</b>	256.20	0.00	0.00	0.00
<b>2. Op-2. Total Operating Costs</b>		6,585.84	25,101.81	12,430.00	15,930.00
<b>Group :</b>	<b>5.Tra-5. Total Transfers Out</b>				
56609 001 024 581	Transfer Out to 609	500.04	1,375.00	1,500.00	1,000.00
56610 001 024 581	Transfer Out to 610	6,402.96	17,608.00	19,209.00	14,400.00
<b>5.Tra-5. Total Transfers Out</b>		6,903.00	18,983.25	20,709.00	15,400.00
<b>Expense</b>		49,614.61	172,887.26	171,208.62	165,703.66



## Development Department

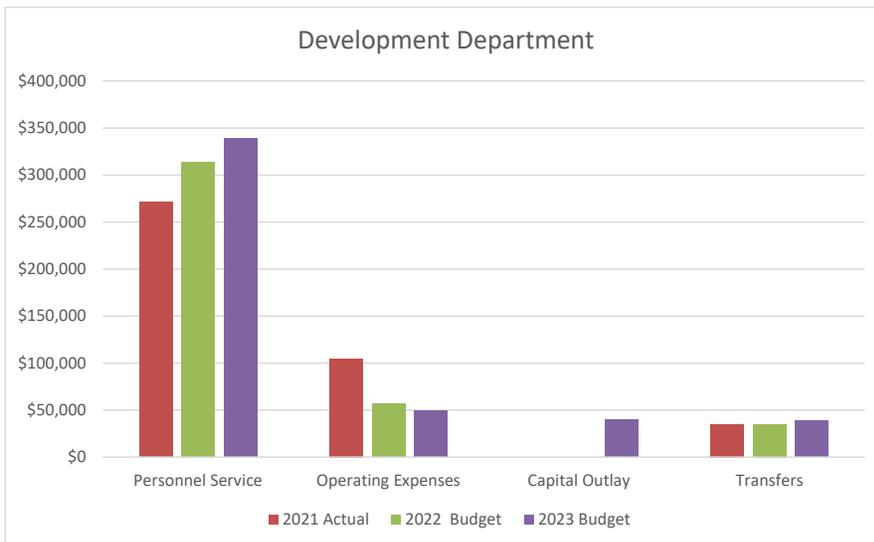




## Development Department

	2021 Actual	2022 Budget	2023 Budget
Personnel Service	\$271,339	\$313,677	\$339,403
Operating Expenses	\$104,629	\$57,029	\$49,729
Capital Outlay	\$0	\$0	\$40,000
Transfers	\$34,895	\$34,969	\$38,849
Total	<b>\$410,863</b>	<b>\$405,676</b>	<b>\$467,982</b>

Staffing	2021	2022	2023
Development Director	1	1	1
Admin. Assistant II/III	1	1	1
Planner	1	1	1
Code Enforcement Officer	2	2	2
<b>Total Employees</b>	<b>5</b>	<b>5</b>	<b>5</b>



### Department Mission

*The Development Department provides comprehensive community planning, urban design and development and redevelopment services to current and future Brooksville residents and businesses in order that they may live and work in a vibrant and sustainable city. The Department provides support in the development and implementation of initiatives and services for policy makers, property owners and stakeholders who may then take ownership in creating and maintaining a healthy, sustainable and viable urban environment for our community.*

*The Department provides neighborhood revitalization, financial, technical, historic preservation and community support services to improve business districts, neighborhoods and increase housing opportunities.*

*The Development Department provides code enforcement, construction permitting and inspections, licensing and development application review services to the development community and the general public so they can receive timely development decisions and live in a clean, safe and stable city.*

Development Department

Account Number	Description	2020 Actual	2021 Actual	2022 Budget	2023 Budget
<b>Category : Expense</b>					
<b>Group : 1.Pnl-1. Total Personnel Service Costs</b>					
51102 001 015 515	Financial & Administrative Salaries	39,621.33	67,504.02	73,000.00	79,800.00
51200 001 015 515	Regular Salaries & Wages	119,583.84	155,429.96	183,101.44	195,074.71
51202 001 015 515	Emergency Leave Wages	0.00	0.00	0.00	0.00
51400 001 015 515	Overtime - Unscheduled	100.92	1,294.04	550.00	550.00
52100 001 015 515	FICA Taxes	12,100.19	17,053.28	19,633.84	21,069.99
52200 001 015 515	Retirement Contributions	15,499.14	22,716.04	27,769.69	32,803.08
52301 001 015 515	Life Insurance	804.98	1,112.23	1,601.51	1,718.65
52303 001 015 515	Long Term Disability	325.23	439.89	590.30	633.48
52320 001 015 515	Dental employee	1,145.36	1,303.07	1,651.20	1,651.20
52400 001 015 515	Workers Comp Insurance	2,476.00	4,486.32	5,779.46	6,101.76
<b>1.Pnl-1. Total Personnel Service Costs</b>		<b>191,656.99</b>	<b>271,338.85</b>	<b>313,677.44</b>	<b>339,402.87</b>
<b>Group : 2. Op-2. Total Operating Costs</b>					
53100 001 015 515	<b>Legal Services</b>	<b>2,117.50</b>	<b>1,067.50</b>	<b>10,000.00</b>	<b>10,000.00</b>
<b>Budget Narratives</b>		<b>Unit/Hour</b>	<b>Rate/Amount</b>	<b>Amount</b>	
Enforcement Activity		1.00	10,000.00	10,000.00	
53101 001 015 515	<b>Medical Services</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Budget Narratives</b>		<b>Unit/Hour</b>	<b>Rate/Amount</b>	<b>Amount</b>	
Pre-Hire Physical (per HR Mgr.)		1.00	0.00	0.00	
53400 001 015 515	<b>Other Contractual Services</b>	<b>222,230.68</b>	<b>89,066.81</b>	<b>18,000.00</b>	<b>15,600.00</b>
<b>Budget Narratives</b>		<b>Unit/Hour</b>	<b>Rate/Amount</b>	<b>Amount</b>	
Code Enforcement grass cutting & unsafe building abatement		1.00	15,000.00	15,000.00	
County ArcMap Software (2 Workstation Licenses) & related computer supplies		2.00	300.00	600.00	
54000 001 015 515	<b>Travel and Per Diem</b>	<b>398.04</b>	<b>913.60</b>	<b>3,589.00</b>	<b>3,589.00</b>
<b>Budget Narratives</b>		<b>Unit/Hour</b>	<b>Rate/Amount</b>	<b>Amount</b>	
FACE		1.00	321.00	321.00	
TBACE		1.00	150.00	150.00	
APA Conf.		1.00	1,291.00	1,291.00	
FRA Conf.		1.00	849.00	849.00	
FBA Conf. (Reimbursable w/grant)		1.00	828.00	828.00	
MPO (TAC, BPAC, TDLCB, etc.) meetings in Citrus Co.		1.00	150.00	150.00	
54100 001 015 515	<b>Communication &amp; Freight Charge</b>	<b>314.97</b>	<b>1,389.75</b>	<b>2,250.12</b>	<b>1,800.00</b>
<b>Budget Narratives</b>		<b>Unit/Hour</b>	<b>Rate/Amount</b>	<b>Amount</b>	
Cell Phone Charges (50.00/12 months)		2.00	600.00	1,200.00	
Tablet Service		12.00	50.00	600.00	
54700 001 015 515	<b>Printing &amp; Binding Services</b>	<b>39.00</b>	<b>748.00</b>	<b>300.00</b>	<b>200.00</b>
<b>Budget Narratives</b>		<b>Unit/Hour</b>	<b>Rate/Amount</b>	<b>Amount</b>	
Printing & Binding		1.00	200.00	200.00	

Account Number	Description	2020 Actual	2021 Actual	2022 Budget	2023 Budget
54800 001 015 515	Advertising Activities	0.00	0.00	500.00	500.00
	<u>Budget Narratives</u>	<u>Unit/Hour</u>	<u>Rate/Amount</u>	<u>Amount</u>	
	Advertising	1.00	500.00	500.00	
54810 001 015 515	Promotional Activities	0.00	0.00	15,000.00	10,000.00
	<u>Budget Narratives</u>	<u>Unit/Hour</u>	<u>Rate/Amount</u>	<u>Amount</u>	
	Economic Development Incentive	1.00	10,000.00	10,000.00	
54900 001 015 515	Other Current Charges	0.00	521.31	300.00	300.00
	<u>Budget Narratives</u>	<u>Unit/Hour</u>	<u>Rate/Amount</u>	<u>Amount</u>	
	Other Current Charges	1.00	300.00	300.00	
55100 001 015 515	Office Supplies	440.55	1,850.73	1,200.00	1,000.00
	<u>Budget Narratives</u>	<u>Unit/Hour</u>	<u>Rate/Amount</u>	<u>Amount</u>	
	Office Supplies	1.00	1,000.00	1,000.00	
55210 001 015 515	Operating Supplies	0.00	11.68	250.00	400.00
	<u>Budget Narratives</u>	<u>Unit/Hour</u>	<u>Rate/Amount</u>	<u>Amount</u>	
	Office Equipment	1.00	400.00	400.00	
55220 001 015 515	Computer Supplies	991.09	1,601.98	600.00	0.00
55226 001 015 515	Safety Supplies & Gear	0.00	0.00	200.00	200.00
	<u>Budget Narratives</u>	<u>Unit/Hour</u>	<u>Rate/Amount</u>	<u>Amount</u>	
	Safety Vest and Hard Hats	1.00	200.00	200.00	
55230 001 015 515	Clothing & Uniforms	262.40	1,377.05	600.00	600.00
	<u>Budget Narratives</u>	<u>Unit/Hour</u>	<u>Rate/Amount</u>	<u>Amount</u>	
	Code Enforcement Officer Uniforms (New Shirts & Cleaning Service)	2.00	300.00	600.00	
55250 001 015 515	Fuels & Lubricants	143.58	847.54	800.00	1,800.00
	<u>Budget Narratives</u>	<u>Unit/Hour</u>	<u>Rate/Amount</u>	<u>Amount</u>	
	Fuel	1.00	1,800.00	1,800.00	
55253 001 015 515	Auto Repair Supplies ( in-house)	0.00	0.00	200.00	200.00
55400 001 015 515	Books, Publications, Subscription & Membership	500.00	2,948.61	1,240.00	1,240.00
	<u>Budget Narratives</u>	<u>Unit/Hour</u>	<u>Rate/Amount</u>	<u>Amount</u>	
	FACE Membership	1.00	35.00	35.00	
	TBACE Membership	1.00	15.00	15.00	
	FBA Membership	1.00	250.00	250.00	
	APA Dues	1.00	445.00	445.00	
	FRA Dues	1.00	495.00	495.00	
55410 001 015 515	Training and Education	399.00	1,974.00	1,500.00	1,800.00
	<u>Budget Narratives</u>	<u>Unit/Hour</u>	<u>Rate/Amount</u>	<u>Amount</u>	
	Code Enforcement Level IV Certification Class	1.00	430.00	430.00	
	FRA Conf.	1.00	370.00	370.00	
	FACE Conf.	1.00	350.00	350.00	
	APA Conf.	1.00	350.00	350.00	
	FBA Conf. (Fees included w/membership)	1.00	0.00	0.00	
	Microsoft Certifications	1.00	300.00	300.00	
55500 001 015 515	Uncapitalized Equipment	719.97	310.49	500.00	500.00
	<u>Budget Narratives</u>	<u>Unit/Hour</u>	<u>Rate/Amount</u>	<u>Amount</u>	
	Tools for Inspection Services,File Cabinets, CHIRPS	1.00	500.00	500.00	
<b>2. Op-2. Total Operating Costs</b>		<b>228,556.78</b>	<b>104,629.05</b>	<b>57,029.12</b>	<b>49,729.00</b>
<b>Group :</b>	<b>3.Cap-3. Total Capital Outlay Costs</b>				
55640 001 015 515	Machinery & Equipment	0.00	0.00	0.00	40,000.00
	<u>Budget Narratives</u>	<u>Unit/Hour</u>	<u>Rate/Amount</u>	<u>Amount</u>	
	Code Enforcement Vehicle (replacement)	1.00	40,000.00	40,000.00	
<b>3.Cap-3. Total Capital Outlay Costs</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>40,000.00</b>

Account Number	Description	2020 Actual	2021 Actual	2022 Budget	2023 Budget
<b>Group : 5.Tra-5. Total Transfers Out</b>					
56501 001 015 581	Transfer Out to 501	351.00	380.04	454.00	349.00
	<u>Budget Narratives</u>	<u>Unit/Hour</u>	<u>Rate/Amount</u>	<u>Amount</u>	
	Based on .23% of Fleet's FY 2023 budget of \$226,004	1.00	349.00	349.00	
56609 001 015 581	Transfer Out to 609	2,000.04	2,499.96	2,500.00	2,500.00
56610 001 015 581	Transfer Out to 610	25,611.96	32,015.04	32,015.00	36,000.00
<b>5.Tra-5. Total Transfers Out</b>		27,963.00	34,895.04	34,969.00	38,849.00
<b>Expense</b>		448,176.77	410,862.94	405,675.56	467,980.87



# Building Division

Director of Community Development

Building  
Official

Building  
Inspector

Permit  
Technician



**Building Division**

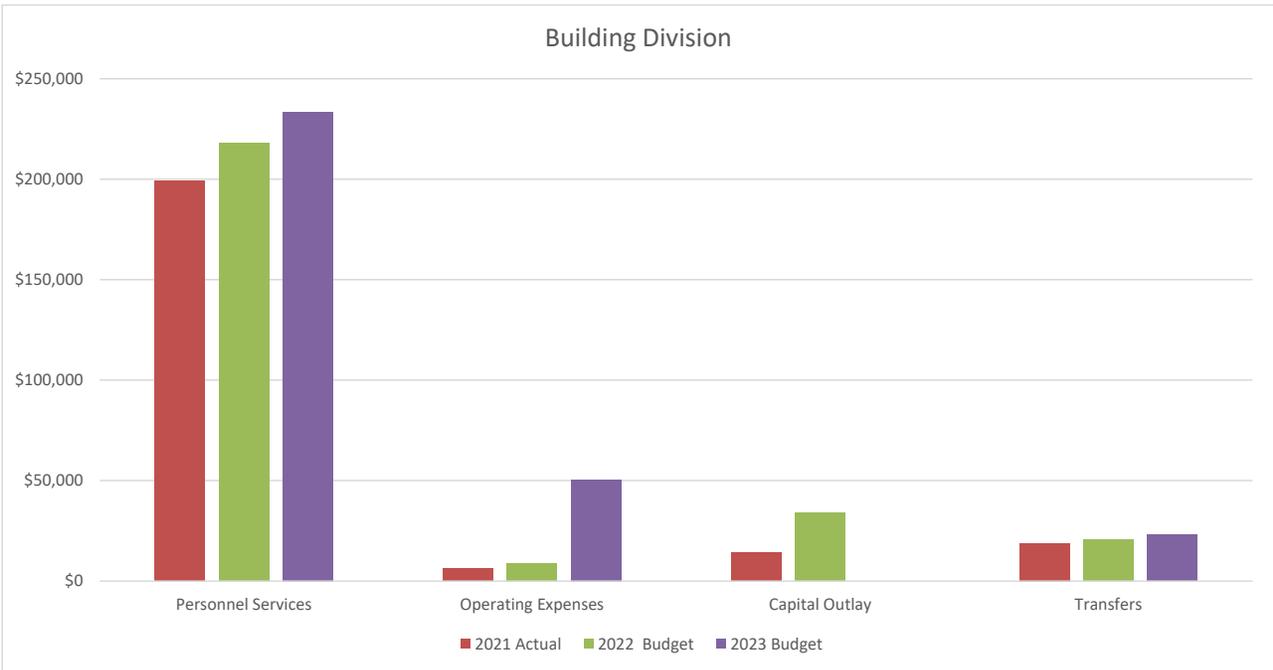
	<b>2021 Actual</b>	<b>2022 Budget</b>	<b>2023 Budget</b>
Personnel Services	\$199,212	\$217,984	\$233,491
Operating Expenses	\$6,081	\$8,545	\$50,470
Capital Outlay	\$14,167	\$34,000	\$0
Transfers	\$18,983	\$20,709	\$23,100
<b>Total</b>	<b>\$238,443</b>	<b>\$281,238</b>	<b>\$307,061</b>

**Department Mission**

*The Building Department handles all building permit activity including applications and inspections.*

*The Building Department operates under the oversight of the Community Development Department.*

<b>Staffing</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>
Building Official	0	1	1
Building Inspector	0	1	1
Permit Tech	0	1	1
<b>Total Employees</b>	<b>0</b>	<b>3</b>	<b>3</b>



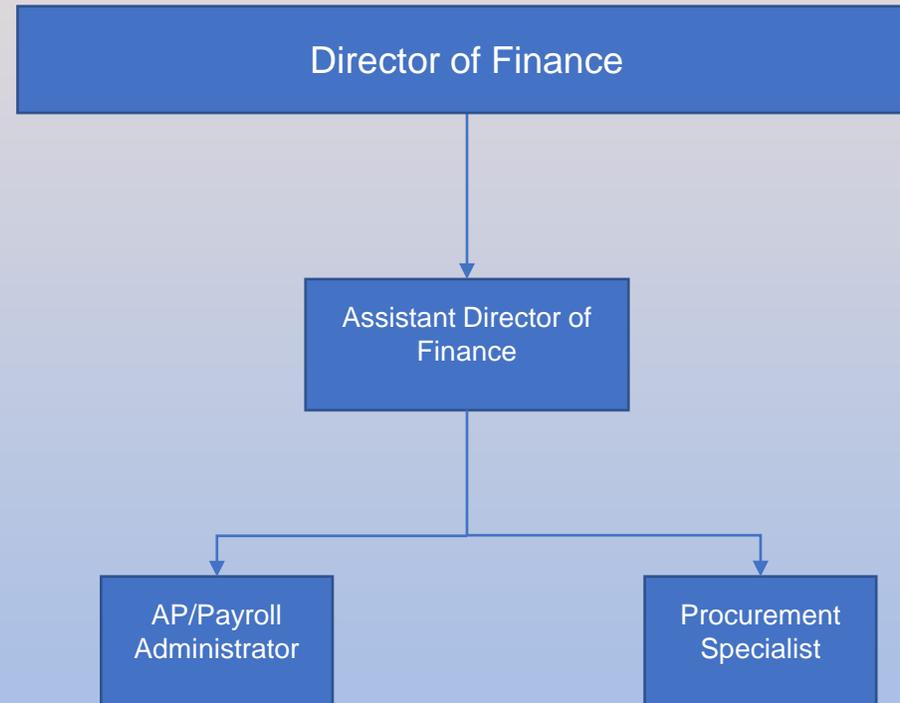
Building Division

Account Number	Description	2020 Actual	2021 Actual	2022 Budget	2023 Budget
<b>Category : Expense</b>					
<b>Group : 1.Pnl-1. Total Personnel Service Costs</b>					
51200 001 030 524	Regular Salaries & Wages	0.00	161,621.22	180,501.60	191,689.05
51202 001 030 524	Emergency Leave Wages	0.00	3,950.85	0.00	0.00
51400 001 030 524	Overtime - Unscheduled	0.00	325.88	500.00	500.00
52100 001 030 524	FICA Taxes	0.00	12,676.52	13,846.62	14,702.46
52200 001 030 524	Retirement Contributions	0.00	17,950.13	19,584.37	22,889.72
52301 001 030 524	Life Insurance	0.00	939.36	1,129.45	1,199.26
52303 001 030 524	Long Term Disability	0.00	381.25	416.30	442.03
52320 001 030 524	Dental employee	0.00	943.44	990.72	990.72
52400 001 030 524	Workers Comp Insurance	0.00	423.10	1,015.42	1,078.18
<b>1.Pnl-1. Total Personnel Service Costs</b>		0.00	199,211.75	217,984.48	233,491.42
<b>Group : 2. Op-2. Total Operating Costs</b>					
53100 001 030 524	Legal Services	0.00	625.00	1,500.00	0.00
53400 001 030 524	Other Contractual Services	0.00	0.00	0.00	35,065.00
<b>Budget Narratives</b>		<b>Unit/Hour</b>	<b>Rate/Amount</b>	<b>Amount</b>	
Electronic Permitting and Plans Review Software		1.00	35,065.00	35,065.00	
54000 001 030 524	Travel and Per Diem	0.00	208.35	500.00	500.00
54100 001 030 524	Communication & Freight Charge	0.00	18.75	45.00	2,400.00
<b>Budget Narratives</b>		<b>Unit/Hour</b>	<b>Rate/Amount</b>	<b>Amount</b>	
Cell Phone		2.00	600.00	1,200.00	
Tablet Service		2.00	600.00	1,200.00	
54600 001 030 524	Repair & Maintenance Services	0.00	0.00	0.00	5,905.00
<b>Budget Narratives</b>		<b>Unit/Hour</b>	<b>Rate/Amount</b>	<b>Amount</b>	
Annual Maintenance Fee for Software		1.00	5,905.00	5,905.00	
54700 001 030 524	Printing & Binding Services	0.00	104.15	250.00	150.00
55100 001 030 524	Office Supplies	0.00	318.67	0.00	1,000.00
55210 001 030 524	Operating Supplies	0.00	239.00	0.00	250.00
55220 001 030 524	Computer Supplies	0.00	1,582.48	2,550.00	0.00
55230 001 030 524	Clothing & Uniforms	0.00	250.00	600.00	800.00
<b>Budget Narratives</b>		<b>Unit/Hour</b>	<b>Rate/Amount</b>	<b>Amount</b>	
Dept Shirts		1.00	600.00	600.00	
Uniform/Boot Allowance		2.00	100.00	200.00	
55250 001 030 524	Fuels & Lubricants	0.00	250.00	600.00	40,000.00

Account Number	Description	2020	2021	2022	2023
		Actual	Actual	Budget	Budget
	<u>Budget Narratives</u>	<u>Unit/Hour</u>	<u>Rate/Amount</u>	<u>Amount</u>	
	Building InspectorVehicle Fuel	1.00	2,000.00	2,000.00	
55252 001 030 524	Small Tools	0.00	19.16	0.00	0.00
55253 001 030 524	Auto Repair Supplies ( in-house)	0.00	83.35	200.00	200.00
55400 001 030 524	Books, Publications, Subscription & Membershp	0.00	839.40	800.00	400.00
	<u>Budget Narratives</u>	<u>Unit/Hour</u>	<u>Rate/Amount</u>	<u>Amount</u>	
	Code Books	1.00	0.00	0.00	
	BOAF Membership	1.00	200.00	200.00	
	Code Supliments	1.00	200.00	200.00	
55410 001 030 524	Training and Education	0.00	1,543.00	1,500.00	1,800.00
	<u>Budget Narratives</u>	<u>Unit/Hour</u>	<u>Rate/Amount</u>	<u>Amount</u>	
	Maintain Certifications & CEU credits	1.00	1,500.00	1,500.00	
	Employee Recognition	1.00	300.00	300.00	
<b>2. Op-2. Total Operating Costs</b>		0.00	6,081.31	8,545.00	50,470.00
<b>Group :</b>	<b>3.Cap-3. Total Capital Outlay Costs</b>				
55640 001 030 524	Machinery & Equipment	0.00	14,166.65	34,000.00	0.00
<b>3.Cap-3. Total Capital Outlay Costs</b>		0.00	14,166.65	34,000.00	0.00
<b>Group :</b>	<b>5.Tra-5. Total Transfers Out</b>				
56609 001 030 581	Transfer Out to 609	0.00	1,375.00	1,500.00	1,500.00
56610 001 030 581	Transfer Out to 610	0.00	17,608.00	19,209.00	21,600.00
<b>5.Tra-5. Total Transfers Out</b>		0.00	18,983.25	20,709.00	23,100.00
<b>Expense</b>		0.00	238,442.96	281,238.48	307,061.42



# Finance Department

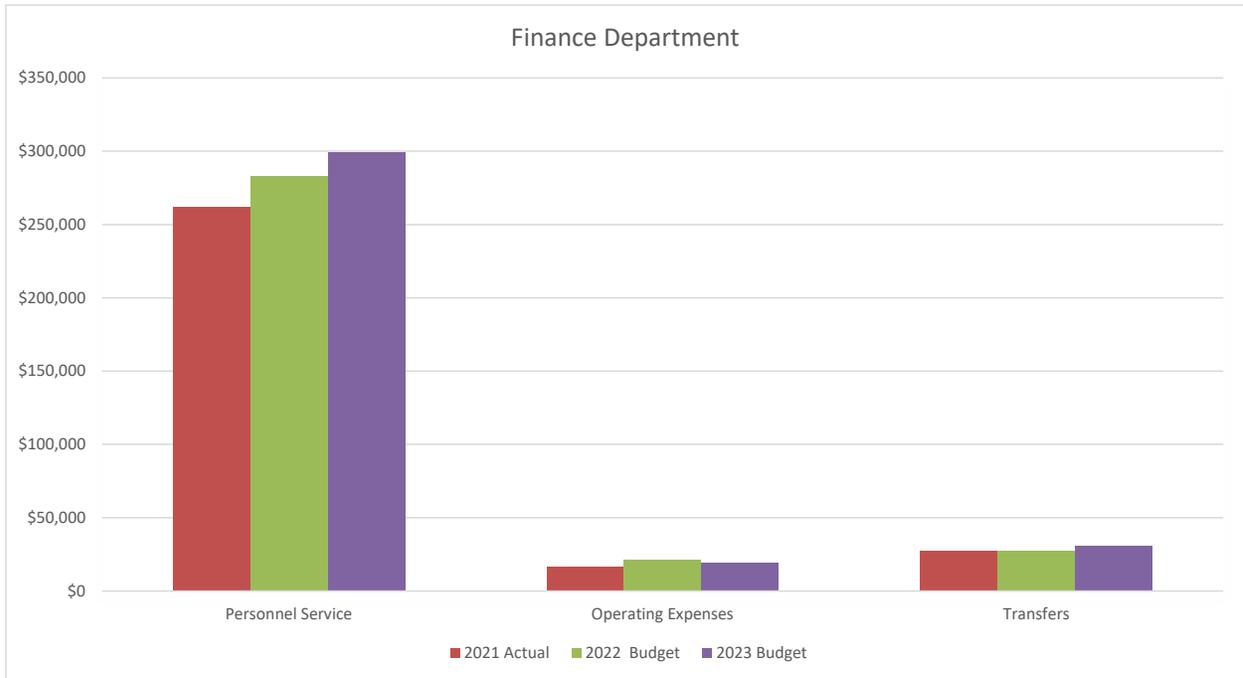


**Finance Department**

	<b>2021 Actual</b>	<b>2022 Budget</b>	<b>2023 Budget</b>
Personnel Service	\$262,248	\$283,248	\$299,401
Operating Expenses	\$16,818	\$21,115	\$19,504
Transfers	\$27,612	\$27,612	\$30,800
<b>Total</b>	<b>\$306,678</b>	<b>\$331,975</b>	<b>\$349,705</b>

**Department Mission**  
*Managing the City's financial resources today for a better tomorrow. The Finance Department provides financial planning, management, and informational services to aide in informative decision making and having confidence in the City's financial stewardship.*

<b>Staffing</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>
Finance Director	1	1	1
Assistant Finance Director	1	1	1
Chief Accountant	1	1	0
Procurement Manager	0	0	1
AP/Payroll Administrator	0	0	1
AP/Payroll/Procurement Spec	1	1	0
<b>Total Employees</b>	<b>4</b>	<b>4</b>	<b>4</b>



Finance Department

Account Number	Description	2020 Actual	2021 Actual	2022 Budget	2023 Budget
<b>Category : Expense</b>					
<b>Group : 1.Pnl-1. Total Personnel Service Costs</b>					
51102 001 012 513	Financial & Administrative Salaries	14,282.80	79,355.25	82,097.64	86,202.52
51200 001 012 513	Regular Salaries & Wages	153,044.67	139,451.44	152,567.28	160,195.64
51202 001 012 513	Emergency Leave Wages	0.00	990.38	0.00	0.00
51400 001 012 513	Overtime	75.86	0.00	500.00	0.00
52100 001 012 513	FICA Taxes	12,021.32	15,964.95	17,990.12	18,849.46
52200 001 012 513	Retirement Contributions	14,819.80	22,266.51	25,444.84	29,346.02
52301 001 012 513	Life Insurance	949.37	1,225.66	1,467.43	1,537.52
52303 001 012 513	Long Term Disability	352.21	491.50	540.88	566.72
52320 001 012 513	Dental employee	1,065.20	1,374.48	1,320.96	1,320.96
52400 001 012 513	Workers Comp Insurance	948.82	1,026.60	1,319.28	1,382.29
<b>1.Pnl-1. Total Personnel Service Costs</b>		<b>197,560.05</b>	<b>262,146.77</b>	<b>283,248.43</b>	<b>299,401.14</b>
<b>Group : 2. Op-2. Total Operating Costs</b>					
54000 001 012 513	Travel and Per Diem	0.00	0.00	2,000.00	1,000.00
<b>Budget Narratives</b>		<b>Unit/Hour</b>	<b>Rate/Amount</b>	<b>Amount</b>	
PRM Conference/Meals/Hotel/Milage		1.00	200.00	200.00	
FGFOA Hotel		1.00	600.00	600.00	
FGFOA Meals/Milage		1.00	200.00	200.00	
54100 001 012 513	Communication & Freight Charge	497.95	485.58	540.00	504.00
<b>Budget Narratives</b>		<b>Unit/Hour</b>	<b>Rate/Amount</b>	<b>Amount</b>	
Finance Director Cell Phone/Per Month		12.00	42.00	504.00	
54600 001 012 513	Repair & Maintenance Services	12,769.08	13,368.12	13,545.00	14,080.00
<b>Budget Narratives</b>		<b>Unit/Hour</b>	<b>Rate/Amount</b>	<b>Amount</b>	
MIP Support		1.00	9,010.00	9,010.00	
Microix Support		1.00	3,315.00	3,315.00	
FAS GOV Fixed Assets		1.00	1,755.00	1,755.00	
54700 001 012 513	Printing & Binding Services	516.49	1,236.98	1,670.00	2,020.00
<b>Budget Narratives</b>		<b>Unit/Hour</b>	<b>Rate/Amount</b>	<b>Amount</b>	
Deposit Slips		1.00	200.00	200.00	
Checks		1.00	1,400.00	1,400.00	
Tax Forms		1.00	170.00	170.00	
Business Cards		1.00	50.00	50.00	
Window Envelopes		1.00	200.00	200.00	
55100 001 012 513	Office Supplies	478.85	1,077.68	600.00	600.00
<b>Budget Narratives</b>		<b>Unit/Hour</b>	<b>Rate/Amount</b>	<b>Amount</b>	
Pens, Note Pads, Correction Tape, File Folders, Tape, Staples, Highlighters		1.00	600.00	600.00	
55220 001 012 513	Computer Supplies	135.98	0.00	0.00	0.00

Account Number	Description	2020 Actual	2021 Actual	2022 Budget	2023 Budget
55400 001 012 513	Books, Publications, Subscription & Membershp	100.00	150.00	710.00	100.00
	<u>Budget Narratives</u>	<u>Unit/Hour</u>	<u>Rate/Amount</u>	<u>Amount</u>	
	FGFOA Membership	2.00	50.00	100.00	
55410 001 012 513	Training and Education	200.00	500.00	1,850.00	500.00
	<u>Budget Narratives</u>	<u>Unit/Hour</u>	<u>Rate/Amount</u>	<u>Amount</u>	
	FGFOA Conference	1.00	400.00	400.00	
	PRM Conference	1.00	100.00	100.00	
55500 001 012 513	Uncapitalized Equipment	140.98	0.00	200.00	700.00
	<u>Budget Narratives</u>	<u>Unit/Hour</u>	<u>Rate/Amount</u>	<u>Amount</u>	
	Desk Chair	1.00	200.00	200.00	
	Desk	1.00	500.00	500.00	

**2. Op-2. Total Operating Costs** 14,839.33 16,818.36 21,115.00 19,504.00

**Group : 5.Tra-5. Total Transfers Out**

56609 001 012 581	Transfer Out to 609	2,000.04	2,000.04	2,000.00	2,000.00
56610 001 012 581	Transfer Out to 610	25,611.96	25,611.96	25,612.00	28,800.00

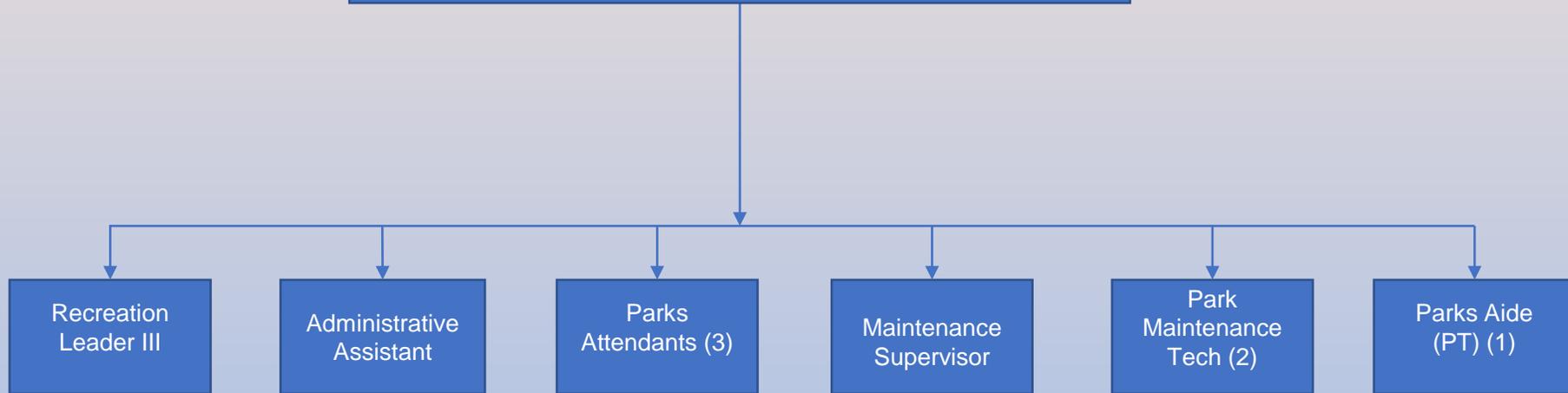
**5.Tra-5. Total Transfers Out** 27,612.00 27,612.00 27,612.00 30,800.00

**Expense** 240,011.38 306,577.13 331,975.43 349,705.14



# Parks and Recreation Department

Director of Parks & Recreation





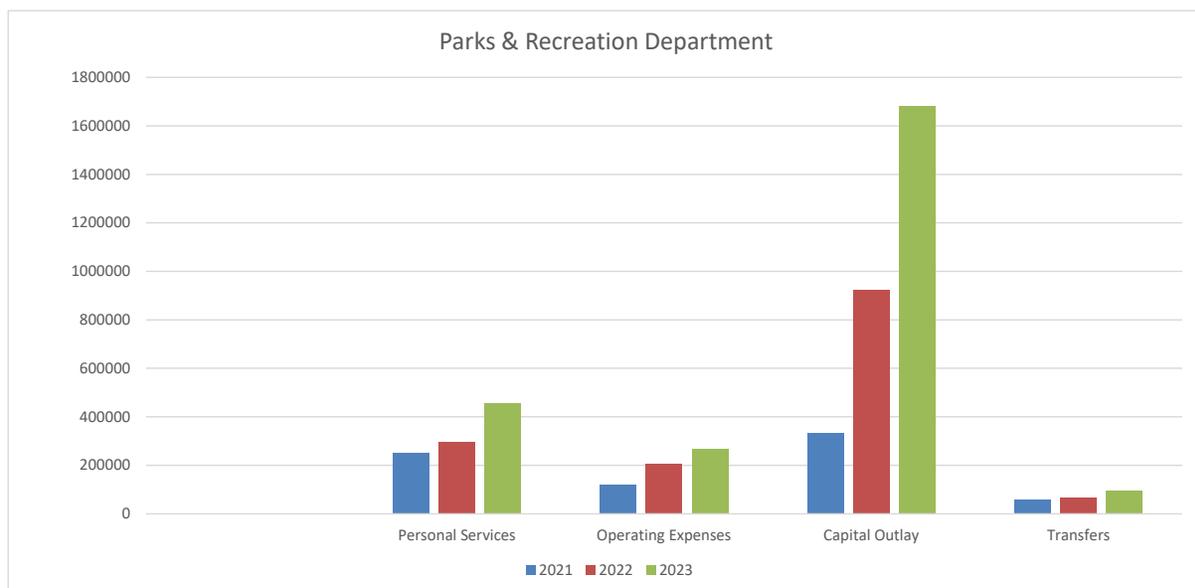
**Parks & Recreation Department**

**Department Mission**

*The Parks and Recreation Department provides safe affordable educational, recreational, cultural, and leisure programs to enhance the health and wellness to Brooksville's citizens and its visitors.*

	<b>2021 Actual</b>	<b>2022 Budget</b>	<b>2023 Budget</b>
Personal Services	\$250,215	\$295,380	\$456,196
Operating Expenses	\$120,182	\$206,004	\$268,324
Capital Outlay	\$333,457	\$922,000	\$1,683,000
Transfers	\$59,332	\$65,817	\$94,549
<b>Total</b>	<b>\$763,186</b>	<b>\$1,489,201</b>	<b>\$2,502,069</b>

<b>Staffing</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>
Parks & Recreation Director	1	1	1
Admin. Assistant III	1	1	1
Park Attendant I	1	2	2
Park Attendant II	2	1	1
Recreation Leader III	1	1	1
Park Maintenance Super.	0	0	1
Park Maintenance Tech	0	0	2
<b>Total FTE</b>	<b>6</b>	<b>6</b>	<b>9</b>
Part-Time Park Attendant I	0.5	0	0
Part-Time Park Service Aide	0	0.5	0.5
<b>Total Employees</b>	<b>6.5</b>	<b>6</b>	<b>9.5</b>



Parks & Recreation Department

Account Number	Description	2020 Actual	2021 Actual	2022 Budget	2023 Budget
<b>Category : Expense</b>					
<b>Group : 1.Pnl-1. Total Personnel Service Costs</b>					
51102 001 020 572	Financial & Administrative Salaries	71,131.10	73,400.42	73,382.00	80,130.96
51200 001 020 572	Regular Salaries & Wages	115,885.14	120,583.19	153,314.20	269,679.67
51202 001 020 572	Emergency Leave Wages	941.04	258.50	0.00	0.00
51400 001 020 572	Overtime - Unscheduled	5,735.41	5,199.09	5,000.00	5,000.00
51605 001 020 572	Bereavement Pay	0.00	0.00	0.00	0.00
51610 001 020 572	On Call Beeper Pay	0.00	0.00	0.00	0.00
52100 001 020 572	FICA Taxes	14,318.06	14,518.33	17,724.76	27,143.01
52200 001 020 572	Retirement Contributions	18,661.31	20,241.82	25,069.53	42,257.95
52301 001 020 572	Life Insurance	1,083.76	1,091.74	1,359.23	2,123.14
52303 001 020 572	Long Term Disability	395.02	403.02	501.00	782.57
52320 001 020 572	Dental employee	1,378.83	1,503.12	1,981.44	2,972.16
52400 001 020 572	Workers Comp Insurance	10,489.72	13,016.16	17,048.21	26,106.97
52500 001 020 572	Unemployment Compensation	0.00	0.00	0.00	0.00
<b>1.Pnl-1. Total Personnel Service Costs</b>		<b>240,019.39</b>	<b>250,215.39</b>	<b>295,380.37</b>	<b>456,196.42</b>

<b>Group : 2. Op-2. Total Operating Costs</b>					
53101 001 020 572	Medical Services	0.00	0.00	100.00	100.00
<b>Budget Narratives</b>		<b>Unit/Hour</b>	<b>Rate/Amount</b>	<b>Amount</b>	
Pre-employment Screen		1.00	100.00	100.00	
53400 001 020 572	Other Contractual Services	13,452.38	19,566.88	91,000.00	106,800.00
<b>Budget Narratives</b>		<b>Unit/Hour</b>	<b>Rate/Amount</b>	<b>Amount</b>	
Adult Softball Umpire Fees		1.00	10,000.00	10,000.00	
Tree Care Maintenance		1.00	5,000.00	5,000.00	
DRMP-Stadium Consultant		1.00	60,000.00	60,000.00	
RecPro-Annual Maint. Cloud Hosting, CCMachine		1.00	6,800.00	6,800.00	
Splash Pad Service-Partial Year		1.00	25,000.00	25,000.00	
54000 001 020 572	Travel and Per Diem	732.55	1,204.16	1,000.00	1,200.00
<b>Budget Narratives</b>		<b>Unit/Hour</b>	<b>Rate/Amount</b>	<b>Amount</b>	
Travel Exp. for Training		1.00	1,200.00	1,200.00	
54100 001 020 572	Communication & Freight Charge	1,237.86	1,267.21	1,641.00	1,641.00
<b>Budget Narratives</b>		<b>Unit/Hour</b>	<b>Rate/Amount</b>	<b>Amount</b>	
Cell Phone charges for 3 staff phones, \$10 per phone a month X 12 months		3.00	120.00	360.00	
Suncom Land Line charges for Fax and Building Alarms(2)EST \$20 per month		1.00	480.00	480.00	
Director Cell Phone		1.00	801.00	801.00	
54110 001 020 572	Postage	70.29	15.70	50.00	50.00
<b>Budget Narratives</b>		<b>Unit/Hour</b>	<b>Rate/Amount</b>	<b>Amount</b>	
Shipping Fees, Grant postage		1.00	50.00	50.00	

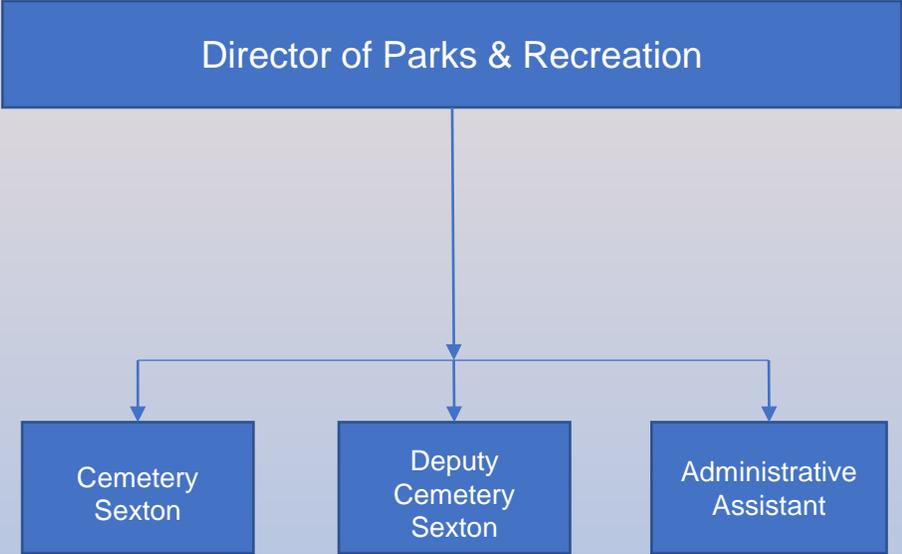
Account Number	Description	2020 Actual	2021 Actual	2022 Budget	2023 Budget
54210 001 020 572	Automotive Repair Service	0.00	0.00	500.00	500.00
	<b>Budget Narratives</b>	<b>Unit/Hour</b>	<b>Rate/Amount</b>	<b>Amount</b>	
	Repair Services Beyond In-House Capabilities	1.00	500.00	500.00	
54300 001 020 572	Electric	34,743.94	34,890.32	40,370.00	70,000.00
	<b>Budget Narratives</b>	<b>Unit/Hour</b>	<b>Rate/Amount</b>	<b>Amount</b>	
	Park Office at JBCC Add Splash Pad Usage	1.00	45,700.00	45,700.00	
	TVP Park Walking Trail	1.00	1,000.00	1,000.00	
	Tennis Courts	1.00	500.00	500.00	
	Russell Street Walking Trail	1.00	1,400.00	1,400.00	
	Adult Softball Complex	1.00	5,500.00	5,500.00	
	Youth Fields	1.00	5,500.00	5,500.00	
	Broad Street Irrigation and Darby Lane Caution Light	1.00	300.00	300.00	
	McKethan Restroom	1.00	400.00	400.00	
	TVP Pavillion/Playground Areas	1.00	700.00	700.00	
	TVP Pond Aerator Pump	1.00	3,000.00	3,000.00	
	Other Meter Areas-Quarry Cart Barn \$155,Darby Ln Lift Station \$650,Quarry Well \$305	1.00	6,000.00	6,000.00	
54303 001 020 572	Water	15,835.12	14,046.46	13,500.00	18,500.00
	<b>Budget Narratives</b>	<b>Unit/Hour</b>	<b>Rate/Amount</b>	<b>Amount</b>	
	Water Add Splash Pad	1.00	18,500.00	18,500.00	
54400 001 020 572	Equipment & Vehicle Rental	99.00	190.70	3,200.00	3,200.00
	<b>Budget Narratives</b>	<b>Unit/Hour</b>	<b>Rate/Amount</b>	<b>Amount</b>	
	Boom Lift, Sod Cutter, Post Hole Auger, and Propane Tank Rental	1.00	2,200.00	2,200.00	
	Stage Rental-VDC	1.00	1,000.00	1,000.00	
54401 001 020 572	Rentals & Leases	949.87	710.00	2,000.00	2,000.00
	<b>Budget Narratives</b>	<b>Unit/Hour</b>	<b>Rate/Amount</b>	<b>Amount</b>	
	Port-a-lets	1.00	0.00	0.00	
	Port-a-let rental for special events	1.00	2,000.00	2,000.00	
54600 001 020 572	Repair & Maintenance Services	15,814.35	10,032.31	6,400.00	6,400.00
	<b>Budget Narratives</b>	<b>Unit/Hour</b>	<b>Rate/Amount</b>	<b>Amount</b>	
	Repair Services	1.00	4,000.00	4,000.00	
	Toshiba American Business Soulutions (copier lease)\$200 per month average	1.00	2,400.00	2,400.00	
54700 001 020 572	Printing & Binding Services	1,736.78	39.00	2,900.00	2,900.00
	<b>Budget Narratives</b>	<b>Unit/Hour</b>	<b>Rate/Amount</b>	<b>Amount</b>	
	Special Events/Program Flyers, Fair Booth Material	1.00	400.00	400.00	
	Activity Guide	1.00	2,500.00	2,500.00	
54810 001 020 572	Promotional Activities	955.00	150.18	958.00	1,108.00
	<b>Budget Narratives</b>	<b>Unit/Hour</b>	<b>Rate/Amount</b>	<b>Amount</b>	
	Breast Cancer walk t-Shirts	1.00	600.00	600.00	
	Breast Cancer pink ribbons	1.00	20.00	20.00	
	Breast Cancer hay roll	1.00	22.00	22.00	
	Breast Cancer Decorations	1.00	43.00	43.00	
	Breast Cancer balloons	1.00	23.00	23.00	
	Other events	1.00	400.00	400.00	
54900 001 020 572	Other Current Charges	25.00	0.00	0.00	0.00
54920 001 020 572	Recreational Supplies	798.17	1,294.79	1,000.00	1,200.00
	<b>Budget Narratives</b>	<b>Unit/Hour</b>	<b>Rate/Amount</b>	<b>Amount</b>	
	Trophy Plate Engraving, Classes, Basketballs, Volleyballs, Kickballs, Supplies for Programs	1.00	1,200.00	1,200.00	
55100 001 020 572	Office Supplies	1,021.35	926.88	700.00	700.00
	<b>Budget Narratives</b>	<b>Unit/Hour</b>	<b>Rate/Amount</b>	<b>Amount</b>	
	Paper, Pens, Notebooks, Post-Its, File Folders, copy paper etc.	1.00	700.00	700.00	
55210 001 020 572	Operating Supplies	21,633.49	18,385.88	22,000.00	27,000.00
	<b>Budget Narratives</b>	<b>Unit/Hour</b>	<b>Rate/Amount</b>	<b>Amount</b>	
	Field paint and chalk, mulch, sand, clay, trash cans, picnic tables, holiday decorations,	1.00	25,000.00	25,000.00	
	Beautification Board Items (Certificate Frames, Arbor and Earth Day, Tree Decorating)	1.00	500.00	500.00	
	Adult Sport League End of Season Championship Shirts, site amenities, mulch	1.00	1,500.00	1,500.00	
					49

Account Number	Description	2020 Actual	2021 Actual	2022 Budget	2023 Budget
55211 001 020 572	Medical Supplies	0.00	0.00	75.00	75.00
	<b>Budget Narratives</b>	<b>Unit/Hour</b>	<b>Rate/Amount</b>	<b>Amount</b>	
	Replacement Items for First Aid Kits	1.00	75.00	75.00	
55220 001 020 572	Computer Supplies	0.00	0.00	0.00	0.00
55223 001 020 572	Repair & Maintenance Supplies	1,569.80	5,616.49	4,000.00	6,000.00
	<b>Budget Narratives</b>	<b>Unit/Hour</b>	<b>Rate/Amount</b>	<b>Amount</b>	
	Vandalism, Pavilions, Restrooms, Fields, Trails, Fencing, Irrigation, Playgrounds, Courts	1.00	6,000.00	6,000.00	
55225 001 020 572	Chemicals Supplies	4,351.63	1,348.98	2,000.00	2,000.00
	<b>Budget Narratives</b>	<b>Unit/Hour</b>	<b>Rate/Amount</b>	<b>Amount</b>	
	Pesticides, Herbicides, Fertilizer for athletic fields and medians. Pond algae treatments	1.00	2,000.00	2,000.00	
55226 001 020 572	Safety Supplies & Gear	135.14	199.14	700.00	700.00
	<b>Budget Narratives</b>	<b>Unit/Hour</b>	<b>Rate/Amount</b>	<b>Amount</b>	
	Work gloves, Safety Glasses, Ear Plugs, Rain Suits, Sun Hats for Mowing, Safety Boots	1.00	700.00	700.00	
55230 001 020 572	Clothing & Uniforms	971.90	1,284.38	1,310.00	2,850.00
	<b>Budget Narratives</b>	<b>Unit/Hour</b>	<b>Rate/Amount</b>	<b>Amount</b>	
	Employee Uniforms	1.00	2,500.00	2,500.00	
	Staff Shirts- It Starts in Parks	1.00	350.00	350.00	
55240 001 020 572	Institutional Supplies	302.05	405.62	200.00	200.00
	<b>Budget Narratives</b>	<b>Unit/Hour</b>	<b>Rate/Amount</b>	<b>Amount</b>	
	COVID-19 supplies	1.00	200.00	200.00	
55250 001 020 572	Fuels & Lubricants	4,671.64	5,388.84	6,000.00	7,500.00
	<b>Budget Narratives</b>	<b>Unit/Hour</b>	<b>Rate/Amount</b>	<b>Amount</b>	
	Rising Fuel costs	1.00	7,500.00	7,500.00	
55252 001 020 572	Small Tools	1,677.45	690.58	200.00	1,500.00
	<b>Budget Narratives</b>	<b>Unit/Hour</b>	<b>Rate/Amount</b>	<b>Amount</b>	
	Rakes, Shovels, Grabbers, Weeding Tools, Drill Bits	1.00	1,500.00	1,500.00	
55253 001 020 572	Auto Repair Supplies ( in-house)	1,067.37	818.12	1,000.00	1,000.00
	<b>Budget Narratives</b>	<b>Unit/Hour</b>	<b>Rate/Amount</b>	<b>Amount</b>	
	Parks Vehicle Repairs	1.00	1,000.00	1,000.00	
55400 001 020 572	Books, Publications, Subscription & Membershp	1,581.89	1,373.55	800.00	800.00
	<b>Budget Narratives</b>	<b>Unit/Hour</b>	<b>Rate/Amount</b>	<b>Amount</b>	
	FRPA Membership	1.00	350.00	350.00	
	NRPA Membership	1.00	425.00	425.00	
	CHIPP Membership	1.00	25.00	25.00	
55410 001 020 572	Training and Education	0.00	0.00	1,400.00	1,400.00
	<b>Budget Narratives</b>	<b>Unit/Hour</b>	<b>Rate/Amount</b>	<b>Amount</b>	
	FRPA NRPA Annual Park and Recreation Conference, Staff CEU's and Training	1.00	1,400.00	1,400.00	
	Pesticide Spray Lic Materials/testing	1.00	0.00	0.00	
55500 001 020 572	Uncapitalized Equipment	468.99	333.99	1,000.00	1,000.00
	<b>Budget Narratives</b>	<b>Unit/Hour</b>	<b>Rate/Amount</b>	<b>Amount</b>	
	Edger, Trimmer, Blower	1.00	1,000.00	1,000.00	
<b>2. Op-2. Total Operating Costs</b>		125,903.01	120,180.16	206,004.00	268,324.00

Account Number	Description	2020 Actual	2021 Actual	2022 Budget	2023 Budget
<b>Group : 3.Cap-3. Total Capital Outlay Costs</b>					
55620 001 020 572	Building and Improvements	11,400.00	57,044.80	586,000.00	1,045,000.00
	<u>Budget Narratives</u>	<u>Unit/Hour</u>	<u>Rate/Amount</u>	<u>Amount</u>	
	Stadium Decking and ADA Compliance	1.00	650,000.00	650,000.00	
	TVP - Restrooms - ARPA Revenue Replacement (\$75,000)	1.00	150,000.00	150,000.00	
	McKehtan Park Restroom Improvement - ARPA Revenue Replacement (\$37,500)	1.00	75,000.00	75,000.00	
	JBCC Press Box Roof and Renovations	1.00	20,000.00	20,000.00	
	TVP Splash Pad Area - Picnic Pavilion/Restroom Renovation Project -	1.00	150,000.00	150,000.00	
	FRDAP Grant 75% (\$112,500)/25% (\$37,500)	1.00	0.00	0.00	
55630 001 020 572	Improvements Other Than Building	0.00	126,670.00	336,000.00	638,000.00
	<u>Budget Narratives</u>	<u>Unit/Hour</u>	<u>Rate/Amount</u>	<u>Amount</u>	
	Splash Pad - 50% paid for by Kiwanis (\$239,000)	1.00	478,000.00	478,000.00	
	Tennis/Basketball Court Resurfacing and Shade Structure - ARPA Revenue Replacement (\$80,000)	1.00	160,000.00	160,000.00	
		1.00	0.00	0.00	
55650 001 020 572	Construction in Progress	237,740.00	149,741.93	0.00	0.00
<b>3.Cap-3. Total Capital Outlay Costs</b>		249,140.00	333,456.73	922,000.00	1,683,000.00
<b>Group : 5.Tra-5. Total Transfers Out</b>					
56139 001 020 581	Transfer Out to 139	8,000.04	8,500.08	14,800.00	14,800.00
	<u>Budget Narratives</u>	<u>Unit/Hour</u>	<u>Rate/Amount</u>	<u>Amount</u>	
	Transfer to ECI Fund to cover 50% of expenses	1.00	14,800.00	14,800.00	
56311 001 020 581	Transfer Out to 311	3,474.00	3,474.00	3,474.00	3,474.00
	<u>Budget Narratives</u>	<u>Unit/Hour</u>	<u>Rate/Amount</u>	<u>Amount</u>	
	2011 Capital Improvement Loan Transfer	1.00	3,474.00	3,474.00	
56501 001 020 581	Transfer Out to 501	870.00	939.96	1,125.00	1,975.00
	<u>Budget Narratives</u>	<u>Unit/Hour</u>	<u>Rate/Amount</u>	<u>Amount</u>	
	1.30% of Fleet Mainrenances FY 23 Budget of \$226,004	1.00	1,975.00	1,975.00	
56503 001 020 581	Transfer Out to 503	5,000.04	5,000.04	5,000.00	5,000.00
	<u>Budget Narratives</u>	<u>Unit/Hour</u>	<u>Rate/Amount</u>	<u>Amount</u>	
	Transfer to Equipment Replacement Fund-Annual Transfer	1.00	5,000.00	5,000.00	
56609 001 020 581	Transfer Out to 609	3,000.00	3,000.00	3,000.00	4,500.00
56610 001 020 581	Transfer Out to 610	38,418.00	38,418.00	38,418.00	64,800.00
<b>5.Tra-5. Total Transfers Out</b>		58,762.08	59,332.08	65,817.00	94,549.00
<b>Expense</b>		673,824.48	763,184.36	1,489,201.37	2,502,069.42



# Cemetery Division



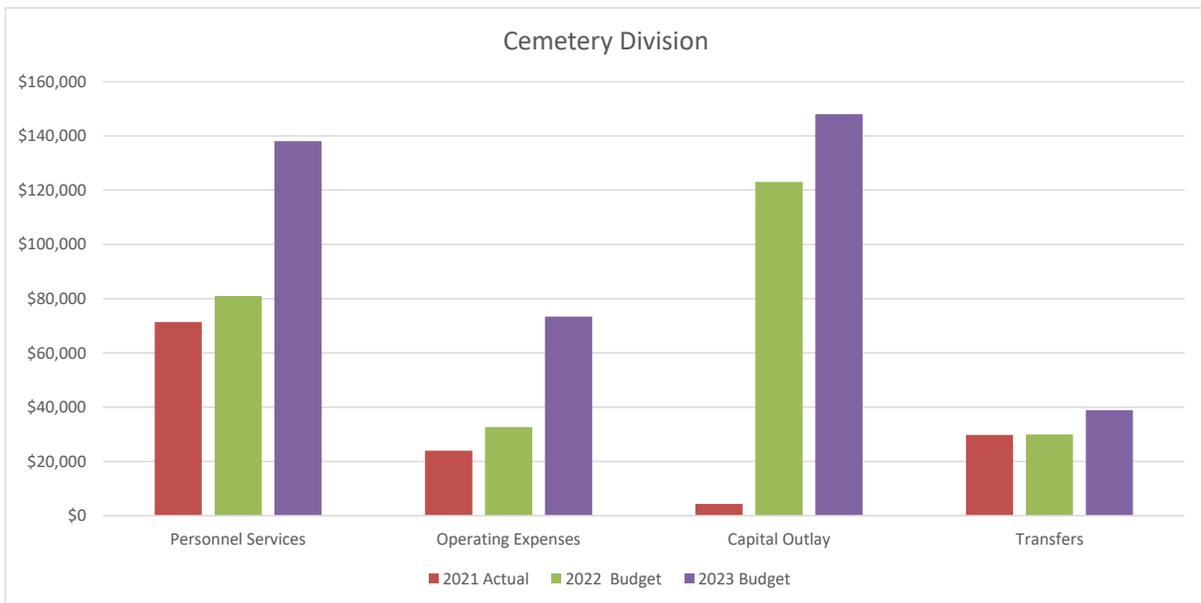


**Cemetery Division**

	2021 Actual	2022 Budget	2023 Budget
Personnel Services	\$71,373	\$80,980	\$138,080
Operating Expenses	\$23,937	\$32,711	\$73,401
Capital Outlay	\$4,298	\$123,000	\$148,000
Transfers	\$29,745	\$29,930	\$38,951
Total	<b>\$129,352</b>	<b>\$266,621</b>	<b>\$398,432</b>

**Department Mission**  
*The Cemetery Division strives to preserve our historical and natural beauty and to have a respectful final resting place for our surrounding communities.*

Staffing	2021	2022	2023
Cemetery Sexton	1	1	1
Cemetery Attendant II	1	1	1
Administrative Asst	0	0	1
<b>Total Full Time</b>	<b>2</b>	<b>2</b>	<b>3</b>



Cemetery Division

Account Number	Description	2020 Actual	2021 Actual	2022 Budget	2023 Budget
<b>Category : Expense</b>					
<b>Group : 1.Pnl-1. Total Personnel Service Costs</b>					
51200 001 017 539	Regular Salaries & Wages	49,172.93	55,220.15	61,859.00	106,802.80
51400 001 017 539	Overtime - Unscheduled	189.00	910.93	500.00	500.00
52100 001 017 539	FICA Taxes	3,715.67	4,282.20	4,770.46	8,208.66
52200 001 017 539	Retirement Contributions	4,318.62	5,695.81	6,747.24	12,779.76
52301 001 017 539	Life Insurance	294.97	294.19	389.12	669.57
52303 001 017 539	Long Term Disability	107.92	107.50	143.43	246.80
52320 001 017 539	Dental employee	529.84	515.51	660.48	990.72
52400 001 017 539	Workers Comp Insurance	4,485.60	4,346.40	5,910.39	7,881.42
	<b>1.Pnl-1. Total Personnel Service Costs</b>	<b>62,814.55</b>	<b>71,372.69</b>	<b>80,980.12</b>	<b>138,079.73</b>
<b>Group : 2. Op-2. Total Operating Costs</b>					
53101 001 017 539	Medical Services	0.00	0.00	0.00	0.00
53400 001 017 539	Other Contractual Services	3,265.92	2,066.19	4,000.00	38,040.00
	<b>Budget Narratives</b>	<b>Unit/Hour</b>	<b>Rate/Amount</b>	<b>Amount</b>	
	Monthly Pest Control \$10 per month	12.00	10.00	120.00	
	Engraving Fees-Memorial Tree Program \$140 per Tree	3.00	140.00	420.00	
	Stone and Engraving Fees	1.00	2,500.00	2,500.00	
	Cemetery software upgrade (CIMS platinum)	1.00	20,000.00	20,000.00	
	Office Space Expantion	1.00	15,000.00	15,000.00	
54100 001 017 539	Communication & Freight Charge	1,258.71	1,207.98	1,600.00	1,600.00
	<b>Budget Narratives</b>	<b>Unit/Hour</b>	<b>Rate/Amount</b>	<b>Amount</b>	
	Spectrum Internet	12.00	77.00	924.00	
	Land Lines for Fax and Alarm Monitoring \$20 per month	1.00	196.00	196.00	
	Cemetery Staff Cell Phones \$10 each per month	2.00	240.00	480.00	
54300 001 017 539	Electric	856.27	897.58	950.00	950.00
	<b>Budget Narratives</b>	<b>Unit/Hour</b>	<b>Rate/Amount</b>	<b>Amount</b>	
	Monthly Average of \$75	1.00	950.00	950.00	
54303 001 017 539	Water	3,439.62	3,801.27	4,116.00	4,116.00
	<b>Budget Narratives</b>	<b>Unit/Hour</b>	<b>Rate/Amount</b>	<b>Amount</b>	
	Avg \$343 per month	12.00	343.00	4,116.00	
54400 001 017 539	Equipment & Vehicle Rental	0.00	0.00	700.00	700.00
	<b>Budget Narratives</b>	<b>Unit/Hour</b>	<b>Rate/Amount</b>	<b>Amount</b>	
	Lift Rental for Tree Trimming	1.00	700.00	700.00	
54600 001 017 539	Repair & Maintenance Services	5,166.40	5,101.60	7,200.00	11,650.00
	<b>Budget Narratives</b>	<b>Unit/Hour</b>	<b>Rate/Amount</b>	<b>Amount</b>	
	Tree Maintenance Plan - Dead Tree Removal (10-12)	1.00	6,498.00	6,498.00	
	Security Alarm Annual Monitoring Service	1.00	252.00	252.00	
	CIMS Light Cloud Data Program Annual Maintenance Support	1.00	2,500.00	2,500.00	
	Toshiba Lease	1.00	2,400.00	2,400.00	
54700 001 017 539	Printing & Binding Services	39.00	39.00	250.00	430.00
	<b>Budget Narratives</b>	<b>Unit/Hour</b>	<b>Rate/Amount</b>	<b>Amount</b>	
	Re-Order Cemetery Brouchures	1.00	350.00	350.00	
	business cards	2.00	40.00	80.00	

Account Number	Description	2020 Actual	2021 Actual	2022 Budget	2023 Budget
54810 001 017 539	Promotional Activities	0.00	0.00	0.00	0.00
54911 001 017 539	Cemetery Monuments For Resale	1,325.00	1,725.00	2,000.00	2,000.00
	<u>Budget Narratives</u>	<u>Unit/Hour</u>	<u>Rate/Amount</u>	<u>Amount</u>	
	Cremation Stones	1.00	1,000.00	1,000.00	
	Green Burial Headstone	1.00	1,000.00	1,000.00	
54912 001 017 539	Cemetery Lot Buyback	0.00	825.00	2,500.00	2,500.00
	<u>Budget Narratives</u>	<u>Unit/Hour</u>	<u>Rate/Amount</u>	<u>Amount</u>	
	Budget \$2500 to buy back lots, once the number is reached, a waiting list is created for next FY	1.00	2,500.00	2,500.00	
55100 001 017 539	Office Supplies	882.59	391.04	850.00	850.00
	<u>Budget Narratives</u>	<u>Unit/Hour</u>	<u>Rate/Amount</u>	<u>Amount</u>	
	Office Supplies	1.00	350.00	350.00	
	Ink for printer is at least \$200.00 a year	1.00	500.00	500.00	
55210 001 017 539	Operating Supplies	695.13	360.00	300.00	300.00
	<u>Budget Narratives</u>	<u>Unit/Hour</u>	<u>Rate/Amount</u>	<u>Amount</u>	
	Grass and Wild Flower seed	1.00	300.00	300.00	
55220 001 017 539	Computer Supplies	0.00	800.00	400.00	400.00
	<u>Budget Narratives</u>	<u>Unit/Hour</u>	<u>Rate/Amount</u>	<u>Amount</u>	
		1.00	400.00	400.00	
55223 001 017 539	Repair & Maintenance Supplies	1,071.96	878.76	1,500.00	1,500.00
	<u>Budget Narratives</u>	<u>Unit/Hour</u>	<u>Rate/Amount</u>	<u>Amount</u>	
	Mower Blades, Belts, Filters, Tires, etc.	1.00	1,500.00	1,500.00	
55225 001 017 539	Chemicals Supplies	0.00	0.00	100.00	100.00
	<u>Budget Narratives</u>	<u>Unit/Hour</u>	<u>Rate/Amount</u>	<u>Amount</u>	
	Fertilizer, weed killer	1.00	100.00	100.00	
55230 001 017 539	Clothing & Uniforms	492.51	898.71	700.00	720.00
	<u>Budget Narratives</u>	<u>Unit/Hour</u>	<u>Rate/Amount</u>	<u>Amount</u>	
	Employee Uniforms	12.00	60.00	720.00	
55250 001 017 539	Fuels & Lubricants	2,837.71	2,946.55	4,000.00	5,000.00
	<u>Budget Narratives</u>	<u>Unit/Hour</u>	<u>Rate/Amount</u>	<u>Amount</u>	
	Fuel and Lubricants	1.00	5,000.00	5,000.00	
55252 001 017 539	Small Tools	0.00	513.49	200.00	200.00
	<u>Budget Narratives</u>	<u>Unit/Hour</u>	<u>Rate/Amount</u>	<u>Amount</u>	
	Shovels, Rakes, Trimmers	1.00	200.00	200.00	
55253 001 017 539	Auto Repair Supplies ( in-house)	328.68	1,094.47	500.00	500.00
	<u>Budget Narratives</u>	<u>Unit/Hour</u>	<u>Rate/Amount</u>	<u>Amount</u>	
	Cemetery Vehicle Repairs	1.00	500.00	500.00	
55400 001 017 539	Books, Publications, Subscription & Membershp	380.00	390.00	345.00	345.00
	<u>Budget Narratives</u>	<u>Unit/Hour</u>	<u>Rate/Amount</u>	<u>Amount</u>	
	Annual enrollment Green Burial	1.00	345.00	345.00	
55410 001 017 539	Training and Education	0.00	0.00	300.00	300.00
	<u>Budget Narratives</u>	<u>Unit/Hour</u>	<u>Rate/Amount</u>	<u>Amount</u>	
	Chemical Training	1.00	300.00	300.00	
55500 001 017 539	Uncapitalized Equipment	0.00	0.00	200.00	1,200.00
	<u>Budget Narratives</u>	<u>Unit/Hour</u>	<u>Rate/Amount</u>	<u>Amount</u>	
	Landscape Equipment (weedeater, chain saw, blower)	1.00	200.00	200.00	
	Desk and Chair	1.00	1,000.00	1,000.00	
<b>2. Op-2. Total Operating Costs</b>		<b>22,039.50</b>	<b>23,936.64</b>	<b>32,711.00</b>	<b>73,401.00</b>

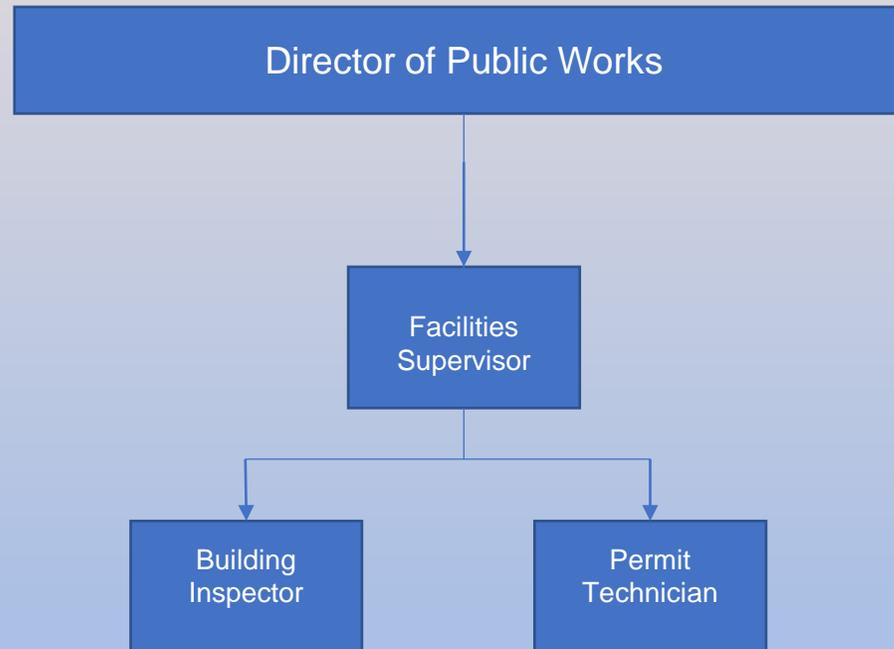
**Group : 3.Cap-3. Total Capital Outlay Costs**

55630 001 017 539	Improvements Other Than Building	0.00	0.00	123,000.00	148,000.00
	<u>Budget Narratives</u>	<u>Unit/Hour</u>	<u>Rate/Amount</u>	<u>Amount</u>	
	Irrigation for Garden of Innocence (leftover Engineering	1.00	35,000.00	35,000.00	
	Improve Parking Spaces/Make ADA Compliant/Remove Tree	1.00	10,000.00	10,000.00	

Account Number	Description	2020 Actual	2021 Actual	2022 Budget	2023 Budget
	Surveying, landscape, irrigation, amenities for northeast section	1.00	78,000.00	78,000.00	
	Septic Tank and Drain Field	1.00	25,000.00	25,000.00	
55650 001 017 539	Construction in Progress	0.00	4,297.50	0.00	0.00
<b>3.Cap-3. Total Capital Outlay Costs</b>		0.00	4,297.50	123,000.00	148,000.00
<hr/>					
<b>Group :</b>	<b>5.Tra-5. Total Transfers Out</b>				
56501 001 017 581	Transfer Out to 501	870.00	939.00	1,124.00	851.00
	<u>Budget Narratives</u>	<u>Unit/Hour</u>	<u>Rate/Amount</u>	<u>Amount</u>	
	.56% of Fleet FY2022 Budget of \$226,004	1.00	851.00	851.00	
56503 001 017 581	Transfer Out to 503	5,000.04	5,000.04	5,000.00	5,000.00
	<u>Budget Narratives</u>	<u>Unit/Hour</u>	<u>Rate/Amount</u>	<u>Amount</u>	
	Equipment Replacement Fund	1.00	5,000.00	5,000.00	
56605 001 017 581	Transfer Out to 605	9,999.96	9,999.96	10,000.00	10,000.00
56609 001 017 581	Transfer Out to 609	999.96	999.96	1,000.00	1,500.00
56610 001 017 581	Transfer Out to 610	12,806.04	12,806.04	12,806.00	21,600.00
<b>5.Tra-5. Total Transfers Out</b>		29,676.00	29,745.00	29,930.00	38,951.00
<b>Expense</b>		114,530.05	129,351.83	266,621.12	398,431.73



## Department of Public Works - Building and Facilities Division



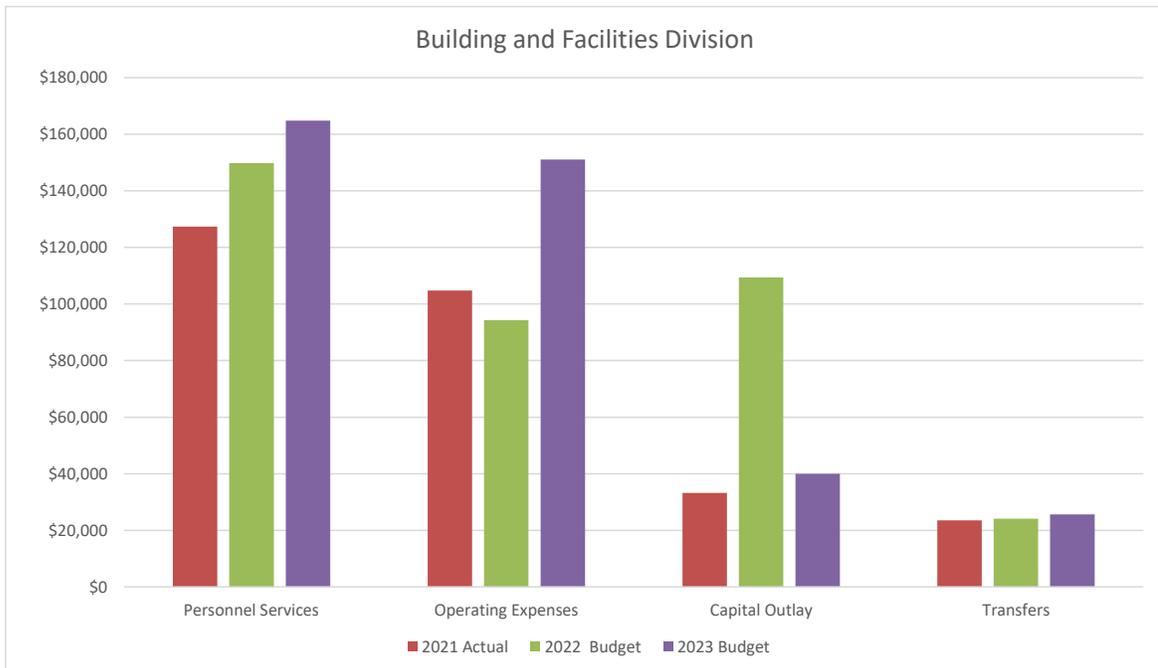


**Building and Facilities Division**

**Department Mission**  
*The Building and Facilities Department maintains, manages, repairs, and remodels the City's many owned buildings and properties.*

	2021 Actual	2022 Budget	2023 Budget
Personnel Services	\$127,331	\$149,800	\$164,811
Operating Expenses	\$104,716	\$94,288	\$151,069
Capital Outlay	\$33,190	\$109,410	\$40,000
Transfers	\$23,527	\$24,082	\$25,644
<b>Total</b>	<b>\$288,764</b>	<b>\$377,580</b>	<b>\$381,524</b>

Staffing	2021	2022	2023
Facilities Supervisor	1	1	1
Maintenance Tech. III	1	1	1
Custodian	0	0	1
Environmental Specialist	1	1	0
<b>Total Employees</b>	<b>3</b>	<b>3</b>	<b>3</b>



**Building & Facilities**

Account Number	Description	2020 Actual	2021 Actual	2022 Budget	2023 Budget
<b>Category : Expense</b>					
<b>Group : 1.Pnl-1. Total Personnel Service Costs</b>					
51102 001 028 519	Financial & Administrative Salaries	0.00	0.00	0.00	4,782.96
51200 001 028 519	Regular Salaries & Wages	102,143.32	100,757.32	117,186.80	123,046.14
51202 001 028 519	Emergency Leave Wages	1,141.40	0.00	0.00	0.00
51400 001 028 519	Overtime - Unscheduled	441.42	344.30	0.00	0.00
51610 001 028 519	On Call Beeper Pay	24.00	24.00	0.00	0.00
52100 001 028 519	FICA Taxes	7,765.08	7,123.06	8,964.79	9,778.93
52200 001 028 519	Retirement Contributions	9,149.42	10,353.07	12,679.61	15,224.45
52301 001 028 519	Life Insurance	626.26	618.67	731.25	797.65
52303 001 028 519	Long Term Disability	228.50	226.08	269.53	294.01
52320 001 028 519	Dental employee	1,026.31	945.01	990.72	1,010.53
52400 001 028 519	Workers Comp Insurance	7,993.08	6,939.48	8,977.68	9,876.79
<b>1.Pnl-1. Total Personnel Service Costs</b>		<b>130,538.79</b>	<b>127,330.99</b>	<b>149,800.38</b>	<b>164,811.45</b>

**Group : 2. Op-2. Total Operating Costs**

53400 001 028 519	<b>Other Contractual Services</b>	<b>2,906.33</b>	<b>5,604.47</b>	<b>7,988.00</b>	<b>7,988.00</b>
	<u>Budget Narratives</u>	<u>Unit/Hour</u>	<u>Rate/Amount</u>	<u>Amount</u>	
	Fire Extinguishers annual inspection-City Hall, JBCC, Cemetery, 306 Darby Ln, ECI, TVP Stadium	1.00	550.00	550.00	
	Fire Suppression System annual inspection-JBCC, TVP Stadium	2.00	300.00	600.00	
	Concessions				
	Monthly Pest Control of City Buildings	12.00	195.00	2,340.00	
	City Hall Carpet Cleaning	1.00	1,500.00	1,500.00	
	City Hall Fire Monitoring Agreement - Siemon's	1.00	692.00	692.00	
	City Hall Fire Alarm Agreement - Siemon's	1.00	2,001.00	2,001.00	
	City Hall and ECI Annual Elevator Inspection - Suncoast Elevator	1.00	305.00	305.00	
53401 001 028 519	<b>Contract Labor</b>	<b>123.20</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
54000 001 028 519	<b>Travel and Per Diem</b>	<b>0.00</b>	<b>0.00</b>	<b>500.00</b>	<b>500.00</b>
	<u>Budget Narratives</u>	<u>Unit/Hour</u>	<u>Rate/Amount</u>	<u>Amount</u>	
	CPSI Recertification - Hotel and Travel	1.00	500.00	500.00	
54100 001 028 519	<b>Communication &amp; Freight Charge</b>	<b>1,711.45</b>	<b>538.19</b>	<b>900.00</b>	<b>900.00</b>
	<u>Budget Narratives</u>	<u>Unit/Hour</u>	<u>Rate/Amount</u>	<u>Amount</u>	
	Facility Supervisor Cell Phone	12.00	48.00	576.00	
	Facilities Tech Cell Phone	12.00	10.00	120.00	
	Facilities Cisco Phone	1.00	204.00	204.00	
54210 001 028 519	<b>Automotive Repair Service</b>	<b>275.00</b>	<b>0.00</b>	<b>500.00</b>	<b>500.00</b>
	<u>Budget Narratives</u>	<u>Unit/Hour</u>	<u>Rate/Amount</u>	<u>Amount</u>	
	Outside Vehicle Repair Service	1.00	500.00	500.00	
54300 001 028 519	<b>Electric</b>	<b>931.85</b>	<b>502.36</b>	<b>900.00</b>	<b>900.00</b>

Account Number	Description	2020 Actual	2021 Actual	2022 Budget	2023 Budget
54303 001 028 519	Water	0.00	353.11	0.00	0.00
54400 001 028 519	Equipment & Vehicle Rental	1,933.00	0.00	500.00	2,000.00
	<b>Budget Narratives</b>	<b>Unit/Hour</b>	<b>Rate/Amount</b>	<b>Amount</b>	
	Equipment Rental for Facility Repairs	1.00	2,000.00	2,000.00	
54600 001 028 519	Repair & Maintenance Services	16,156.96	30,151.54	35,000.00	84,448.00
	<b>Budget Narratives</b>	<b>Unit/Hour</b>	<b>Rate/Amount</b>	<b>Amount</b>	
	Repair Services for - Tree removal, Locks, Wells, Roofs, Windows, HVAC, Flooring, Electrical	1.00	33,478.00	33,478.00	
	State Alarm Security for Maintenance Shop	1.00	250.00	250.00	
	Park Office (JBCC) Guardian Security Alarm	12.00	60.00	720.00	
	AC repair and replacemnt	1.00	50,000.00	50,000.00	
54900 001 028 519	Other Current Charges	0.00	317.98	0.00	0.00
55100 001 028 519	Office Supplies	7.98	360.93	300.00	300.00
	<b>Budget Narratives</b>	<b>Unit/Hour</b>	<b>Rate/Amount</b>	<b>Amount</b>	
	Paper, Ink, Pen, Pencils, Clips, Markers	1.00	300.00	300.00	
55210 001 028 519	Operating Supplies	1,014.12	609.14	1,000.00	5,000.00
	<b>Budget Narratives</b>	<b>Unit/Hour</b>	<b>Rate/Amount</b>	<b>Amount</b>	
	Operating Supplies for City Building maintenance and Repairs	1.00	5,000.00	5,000.00	
55211 001 028 519	Medical Supplies	0.00	0.00	100.00	100.00
	<b>Budget Narratives</b>	<b>Unit/Hour</b>	<b>Rate/Amount</b>	<b>Amount</b>	
	Replacement Items for First Aide Kits, Eye Wash, Sting Relief	1.00	100.00	100.00	
55223 001 028 519	Repair & Maintenance Supplies	23,467.45	44,682.76	15,000.00	15,000.00
	<b>Budget Narratives</b>	<b>Unit/Hour</b>	<b>Rate/Amount</b>	<b>Amount</b>	
	In House Repair Supplies for all City Buildings and Facilities - Plumbing, Electrical, HVAC, Walls	1.00	15,000.00	15,000.00	
55225 001 028 519	Chemicals Supplies	401.75	77.94	200.00	200.00
	<b>Budget Narratives</b>	<b>Unit/Hour</b>	<b>Rate/Amount</b>	<b>Amount</b>	
	Weed Killer, Ant Bait	1.00	200.00	200.00	
55226 001 028 519	Safety Supplies & Gear	434.01	494.01	600.00	600.00
	<b>Budget Narratives</b>	<b>Unit/Hour</b>	<b>Rate/Amount</b>	<b>Amount</b>	
	Rain Gear, Eye and Ear Protection, Gloves	1.00	300.00	300.00	
	Safety Boots	2.00	150.00	300.00	
55227 001 028 519	Safety Marking Devices	484.86	0.00	0.00	0.00
55230 001 028 519	Clothing & Uniforms	719.89	631.76	1,000.00	1,333.00
	<b>Budget Narratives</b>	<b>Unit/Hour</b>	<b>Rate/Amount</b>	<b>Amount</b>	
	Facilities Employee Uniforms - 3 employees	1.00	1,000.00	1,000.00	
	New Employee	1.00	333.00	333.00	
55240 001 028 519	Institutional Supplies	11,847.49	14,868.47	24,000.00	24,000.00
	<b>Budget Narratives</b>	<b>Unit/Hour</b>	<b>Rate/Amount</b>	<b>Amount</b>	
	Cleaning Products, Hand and Toilet Paper, Gloves, Soap, Bleach and Disinfectants	1.00	24,000.00	24,000.00	
55250 001 028 519	Fuels & Lubricants	2,686.55	1,617.62	2,500.00	4,000.00
	<b>Budget Narratives</b>	<b>Unit/Hour</b>	<b>Rate/Amount</b>	<b>Amount</b>	
	Fuel and oil for Vehicles and Equipment - 2 Trucks and Facilites Power Equipment	1.00	4,000.00	4,000.00	
55251 001 028 519	Tags & Titles	0.00	0.00	0.00	0.00
55252 001 028 519	Small Tools	419.26	1,145.08	1,200.00	1,200.00
	<b>Budget Narratives</b>	<b>Unit/Hour</b>	<b>Rate/Amount</b>	<b>Amount</b>	
	Hand Tools for Maintenance Work, repairs and cutting	1.00	1,200.00	1,200.00	
55253 001 028 519	Auto Repair Supplies ( in-house)	556.23	753.11	1,500.00	1,500.00
	<b>Budget Narratives</b>	<b>Unit/Hour</b>	<b>Rate/Amount</b>	<b>Amount</b>	

Account Number	Description	2020 Actual	2021 Actual	2022 Budget	2023 Budget
	Vehicle services, Tires, Belts, hoses, Wiper Blades	1.00	1,500.00	1,500.00	
55400 001 028 519	Books, Publications, Subscription & Membership	39.99	0.00	0.00	0.00
55410 001 028 519	Training and Education	97.63	2,007.97	600.00	600.00
	<b>Budget Narratives</b>	<b>Unit/Hour</b>	<b>Rate/Amount</b>	<b>Amount</b>	
	Staff Training and Education	1.00	600.00	600.00	
55500 001 028 519	Uncapitalized Equipment	9,022.24	0.00	0.00	0.00
<b>2. Op-2. Total Operating Costs</b>		75,237.24	104,716.44	94,288.00	151,069.00
<b>Group :</b>	<b>3.Cap-3. Total Capital Outlay Costs</b>				
55620 001 028 519	Building and Improvements	0.00	9,900.00	75,000.00	20,000.00
	<b>Budget Narratives</b>	<b>Unit/Hour</b>	<b>Rate/Amount</b>	<b>Amount</b>	
	Cityhall Second Floor Restrooms	1.00	20,000.00	20,000.00	
55630 001 028 519	Improvements Other Than Building	0.00	0.00	0.00	20,000.00
	<b>Budget Narratives</b>	<b>Unit/Hour</b>	<b>Rate/Amount</b>	<b>Amount</b>	
	Russell Street Bridge Rebuild	1.00	20,000.00	20,000.00	
55640 001 028 519	Machinery & Equipment	0.00	0.00	34,410.00	0.00
55650 001 028 519	Construction in Progress	0.00	23,290.00	0.00	0.00
<b>3.Cap-3. Total Capital Outlay Costs</b>		0.00	33,190.00	109,410.00	40,000.00
<b>Group :</b>	<b>5.Tra-5. Total Transfers Out</b>				
56501 001 028 581	Transfer Out to 501	2,607.96	2,817.96	3,373.00	2,082.00
	<b>Budget Narratives</b>	<b>Unit/Hour</b>	<b>Rate/Amount</b>	<b>Amount</b>	
	1.37% of Fleet FY2023 Budget of \$226,004	1.00	2,082.00	2,082.00	
56609 001 028 581	Transfer Out to 609	2,000.04	1,500.00	1,500.00	1,530.00
56610 001 028 581	Transfer Out to 610	25,611.96	19,209.00	19,209.00	22,032.00
<b>5.Tra-5. Total Transfers Out</b>		30,219.96	23,526.96	24,082.00	25,644.00
<b>Expense</b>		235,995.99	288,764.39	377,580.38	381,524.45

**TOTAL ALL SPECIAL REVENUE FUNDS**

	<b>Actual 2019</b>	<b>Actual 2020</b>	<b>Actual 2021</b>	<b>Budgeted 2022</b>	<b>Adopted 2023</b>
<b>INCOME</b>					
Intergovernmental Revenue	\$429,032	\$793,412	\$687,479	\$504,254	\$439,859
Legislative Appropriations	0	0	0	175,000	953,000
Facility Rental Fees	4,211	2,288	0	2,000	2,000
Fines & Forfeitures	12,942	7,793	7,350	0	0
Miscellaneous	180,645	20,145	37,277	90,447	90,447
Interest Income	172,398	161,196	112,556	116,335	119,335
Special Assessment	1,012,541	1,207,940	1,044,857	1,035,758	1,086,279
Issuance of Debt	0	0	310,882	0	0
Transfers In	1,344,092	2,254,202	2,272,506	2,207,725	1,385,928
Prior Year Carry forward	3,854,765	3,763,089	4,915,117	4,650,716	5,196,011
<b>Total Income</b>	<b><u>\$7,010,626</u></b>	<b><u>\$8,210,065</u></b>	<b><u>\$9,388,024</u></b>	<b><u>\$8,782,235</u></b>	<b><u>\$9,272,859</u></b>
<b>EXPENDITURES</b>					
Personnel Services	\$1,682,278	\$2,042,656	\$2,092,535	\$2,322,741	\$2,578,578
Operating Expenditures	751,076	730,042	724,222	615,654	613,212
Capital Outlays	250,904	324,807	912,959	2,533,223	2,282,223
Debt Service	73,094	73,095	65,392	40,254	40,254
Transfers Out	490,185	126,885	274,059	288,325	353,252
Reserves	3,763,089	4,912,580	5,318,857	2,982,038	3,405,340
<b>Total Expenditures</b>	<b><u>\$7,010,626</u></b>	<b><u>\$8,210,065</u></b>	<b><u>\$9,388,024</u></b>	<b><u>\$8,782,235</u></b>	<b><u>\$9,272,859</u></b>

**FUND 104 POLICE SPECIAL EDUCATION**

**INFORMATION ABOUT POLICE SPECIAL EDUCATION FUND**

**Description:** Police Special Education Fund used to manage specialized training and education, Florida Statute 398.15

**Revenue Source:** Monthly Traffic Fines

**Expenditures:** Law Enforcement Training and Education including Travel and Per Diem.

	<b>Actual 2019</b>	<b>Actual 2020</b>	<b>Actual 2021</b>	<b>Budgeted 2022</b>	<b>Adopted 2023</b>
<b>INCOME</b>					
Intergovernmental Revenue	\$0	\$0	\$0	\$0	\$0
Fines & Forfeitures	4,846	3,907	4,200	0	0
Miscellaneous	0	0	0	0	0
Interest Income	180	84	0	0	0
Special Assessment	0	0	0	0	0
Transfers In	0	0	0	0	0
Prior Year Carry forward	63,594	68,620	72,611	76,681	80,811
<b>Total Income</b>	<b>\$68,620</b>	<b>\$72,611</b>	<b>\$76,811</b>	<b>\$76,681</b>	<b>\$80,811</b>
<b>EXPENDITURES</b>					
Personnel Services	\$0	\$0	\$0	\$0	\$0
Operating Expenditures	0	0	0	0	0
Capital Outlays	0	0	0	0	0
Transfers Out	0	0	0	0	0
Reserves	68,620	72,611	76,811	76,681	80,811
<b>Total Expenditures</b>	<b>\$68,620</b>	<b>\$72,611</b>	<b>\$76,811</b>	<b>\$76,681</b>	<b>\$80,811</b>

**FUND 107 Transportation Capital - Local Option Gas Tax 1-5**

**Description:** Local Option Gas Tax

**Revenue Source:** Funds are provided from gas taxes collected and distributed by the State of Florida: Hernando County has a 5 cent tax on 1 to 5 cent Local Option Gas Tax. The City receives distribution percentage based on an interlocal agreement or F.S. 336.025(5) (a)

**Expenditures:** Transportation expenditures needed to meet the requirements of the capital improvements element of an Budgeted local government comprehensive plan.

	<b>Actual 2019</b>	<b>Actual 2020</b>	<b>Actual 2021</b>	<b>Budgeted 2022</b>	<b>Adopted 2023</b>
<b>INCOME</b>					
Intergovernmental Revenue	\$171,524	\$161,378	\$170,075	\$168,592	\$173,964
Metropolitan Planning Organization	0	0	0	0	0
Fines & Forfeitures	0	0	0	0	0
Miscellaneous	0	0	0	0	0
Interest Income	3,062	2,533	-86	500	500
Special Assessment	0	0	0	0	0
Transfers In	0	0	0	0	0
Prior Year Carry forward	250,297	309,242	466,253	622,666	780,634
<b>Total Income</b>	<b>\$424,883</b>	<b>\$473,153</b>	<b>\$636,242</b>	<b>\$791,758</b>	<b>\$955,098</b>
<b>EXPENDITURES</b>					
Personnel Services	\$0	\$0	\$0	\$0	\$0
Operating Expenditures	0	6,900	24,700	0	0
Capital Outlays	115,641	0	0	0	0
Transfers Out	0	0	0	0	0
Reserves	309,242	466,253	611,542	791,758	955,098
<b>Total Expenditures</b>	<b>\$424,883</b>	<b>\$473,153</b>	<b>\$636,242</b>	<b>\$791,758</b>	<b>\$955,098</b>



**Fund 108 LOCAL OPTION GAS TAX**

**Description:** Local Option Gas Taxes.

**Revenue Source:** Funds are provided from gas taxes collected and distributed by the State of Florida: Hernando County has 6 cents tax on 1 to 6 cent Local Option. The City receives a distributions percentage.

**Expenditures:** Infrastructure construction and maintenance of street, right-of-ways, sidewalks, and storm water drainage systems

	Actual 2019	Actual 2020	Actual 2021	Budgeted 2022	Adopted 2023	
<b>INCOME</b>						
Intergovernmental Revenue	\$248,480	\$233,575	\$248,301	\$244,923	\$256,867	
Legislative Appropriations/ARPA	\$0	\$0	\$0	\$175,000	\$953,000	(1)
Fines & Forfeitures	0	0	0	0	0	
Miscellaneous	167,281	10,920	15,964	10,000	10,000	(2)
Street Lightning/Signal Maintenance	107,727	110,713	113,713	113,000	116,000	
Special Assessment	0	0	0	0	0	
Transfers In	339,916	1,242,123	1,384,504	1,542,050	327,258	
Prior Year Carry forward	305,209	298,709	846,355	308,099	758,997	
<b>Total Income</b>	<b>\$1,168,613</b>	<b>\$1,896,040</b>	<b>\$2,608,837</b>	<b>\$2,393,072</b>	<b>\$2,422,122</b>	
<b>EXPENDITURES</b>						
Personnel Services	\$237,023	\$576,192	\$543,659	\$761,369	\$898,385	
Operating Expenditures	539,915	348,029	316,797	339,725	378,913	
Capital Outlays	22,255	13,875	573,282	1,150,000	953,000	(3)
Transfers Out	54,887	95,765	113,351	126,154	176,000	
Debt Service	15,824	15,824	15,823	15,824	15,824	
Reserves	298,709	846,355	1,045,925	0	0	
<b>Total Expenditures</b>	<b>\$1,168,613</b>	<b>\$1,896,040</b>	<b>\$2,608,837</b>	<b>\$2,393,072</b>	<b>\$2,422,122</b>	

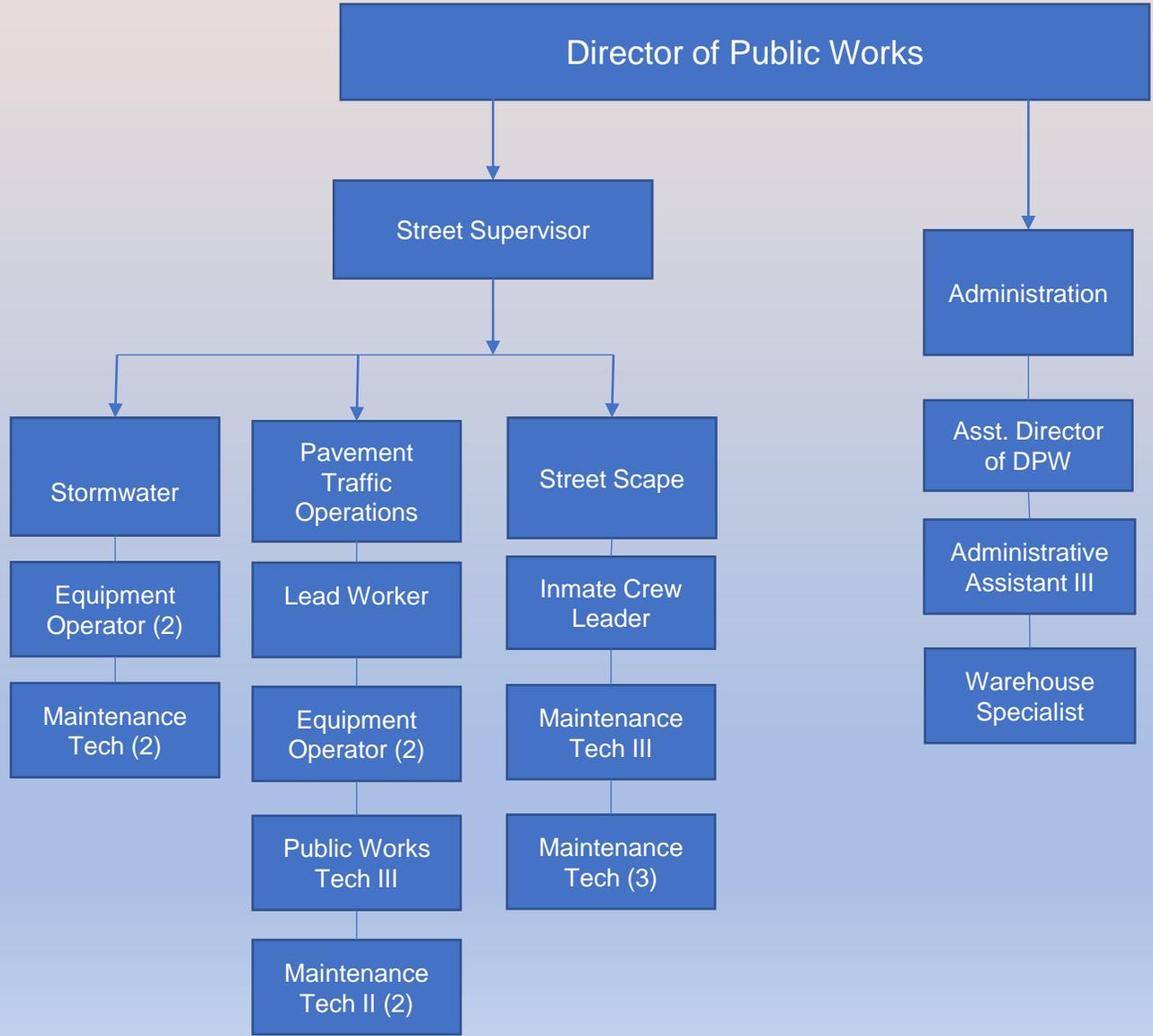
(1) ARPA - Revenue Replacement fund Capital Outlay

(2) Steet Closures and State Gas Tax Reimbursement

(3) Milling and Resurface Program \$600,000, Spider Excavator \$303,000, Tractor and Mounted Boom Mower \$50,000.



# Department of Public Works – Streets Division



**Streets & Drainage Division**

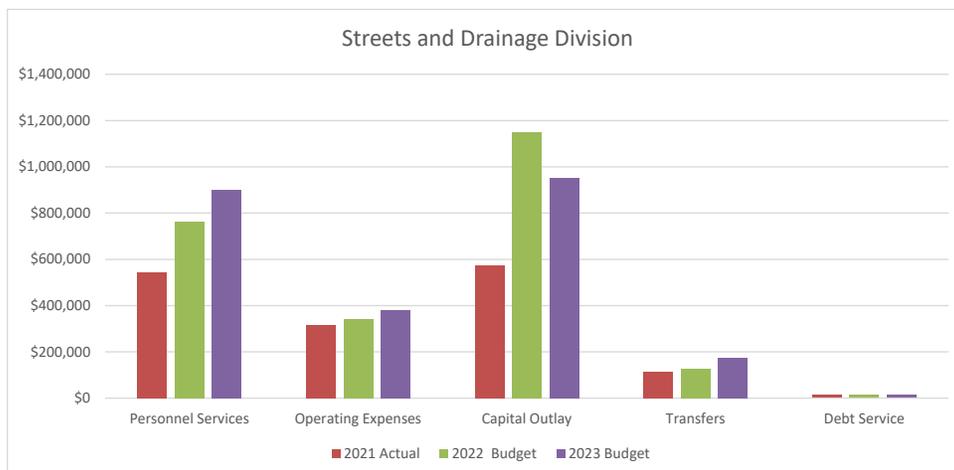
	<b>2021 Actual</b>	<b>2022 Budget</b>	<b>2023 Budget</b>
Personnel Services	\$543,659	\$761,369	\$898,385
Operating Expenses	\$316,795	\$339,725	\$378,913
Capital Outlay	\$573,282	\$1,150,000	\$953,000
Transfers	\$113,351	\$126,156	\$176,000
Debt Service	\$15,824	\$15,824	\$15,824
<b>Total</b>	<b>\$1,562,911</b>	<b>\$2,393,074</b>	<b>\$2,422,122</b>

<b>Staffing</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>
Director of Public Works	1	1	1
Asst DPW Dir/ Project Manager	1	1	1
Public Works Supervisor	0	1	1
Admin. Assistant III	1	1	1
DPW Lead Worker	0	1	1
Inmate Crew Leader	1	1	1
Warehouse Specialist	0	1	1
Equipment Operator I	1	1	1
Equipment Operator II	1	2	3
Maintenance Tech. I	1	4	7
Maintenance Tech. III	0	1	1
Public Works Tech. II	2	1	1
Finance Technician	1	0	0
Operations Supervisor	1	0	0
Construction Inspector	1	0	0
Warehouse Supervisor	1	0	0
<b>Total Employees</b>	<b>13</b>	<b>16</b>	<b>20</b>

**Department Mission**

*The Streets & Drainage Division provides infrastructure construction and maintenance for streets, right of ways, sidewalks, and storm water drainage systems.*

*The Public Works Department includes Streets & Drainage Division, Facilities Maintenance Division, and Fleet Maintenance Division.*



Fund 108 - Local Option Gas Tax - Streets & Drainage

Account Number	Description	2020 Actual	2021 Actual	2022 Budget	2023 Budget
<b>Category : Expense</b>					
<b>Group : 1.Pnl-1. Total Personnel Service Costs</b>					
51102 108 019 541	Financial & Administrative Salaries	45,751.73	75,856.27	73,000.20	20,726.17
51200 108 019 541	Regular Salaries & Wages	405,045.38	343,114.25	505,231.04	657,394.44
51202 108 019 541	Emergency Leave Wages	863.52	0.00	0.00	0.00
51400 108 019 541	Overtime - Unscheduled	2,931.47	5,644.98	7,500.00	7,500.00
51610 108 019 541	On Call Beeper Pay	1,108.80	4,477.80	4,368.00	4,368.00
52100 108 019 541	FICA Taxes	34,439.95	32,132.84	45,142.59	52,784.13
52200 108 019 541	Retirement Contributions	44,858.36	42,179.73	63,848.74	82,177.64
52303 108 019 541	Long Term Disability	915.41	898.10	1,357.23	1,586.97
52320 108 019 541	Dental employee	4,173.39	3,593.93	5,283.84	6,360.42
52400 108 019 541	Workers Comp Insurance	30,595.71	33,325.08	51,954.94	61,181.33
52500 108 019 541	Unemployment Compensation	3,145.01	0.00	0.00	0.00
<b>1.Pnl-1. Total Personnel Service Costs</b>		<b>576,195.16</b>	<b>543,659.06</b>	<b>761,368.80</b>	<b>898,384.64</b>
<b>Group : 2. Op-2. Total Operating Costs</b>					
53101 108 019 541	Medical Services	340.00	0.00	0.00	0.00
53400 108 019 541	Other Contractual Services	109,246.80	110,962.61	106,675.00	106,675.00
	<b>Budget Narratives</b>	<b>Unit/Hour</b>	<b>Rate/Amount</b>	<b>Amount</b>	
	Construction repair and maintenance	1.00	15,000.00	15,000.00	
	Hernando County aid	1.00	15,000.00	15,000.00	
	Guard and inmates	1.00	58,000.00	58,000.00	
	Tree trimming, removal	1.00	12,000.00	12,000.00	
	SWFWMD Pond Inspection Permit	1.00	750.00	750.00	
	Hernando County (ESRI License)	1.00	300.00	300.00	
	NPDES Permit	1.00	5,625.00	5,625.00	
54100 108 019 541	Communication & Freight Charge	3,448.25	3,560.41	3,500.00	5,287.50
	<b>Budget Narratives</b>	<b>Unit/Hour</b>	<b>Rate/Amount</b>	<b>Amount</b>	
	Hernando County - Streets Portion 25% (ESRI License)	1.00	300.00	300.00	
	Verizon 12 phones	1.00	1,650.00	1,650.00	
	Fax Lines	1.00	120.00	120.00	
	Suncom	1.00	60.00	60.00	
	Bright House - Streets Portion	1.00	1,000.00	1,000.00	
	Miscellaneous Shipping	1.00	370.00	370.00	
	Additional Phones	13.00	137.50	1,787.50	
54210 108 019 541	Automotive Repair Service	5,228.63	460.19	2,500.00	2,500.00
	<b>Budget Narratives</b>	<b>Unit/Hour</b>	<b>Rate/Amount</b>	<b>Amount</b>	
	Outside repairs	1.00	2,500.00	2,500.00	
54300 108 019 541	Electric	2,275.40	2,281.18	3,000.00	3,000.00
	<b>Budget Narratives</b>	<b>Unit/Hour</b>	<b>Rate/Amount</b>	<b>Amount</b>	
	Duke Energy, (Streets share 15%)	1.00	3,000.00	3,000.00	
54302 108 019 541	Electric - Street Lighting	112,960.72	105,364.49	115,000.00	115,000.00
	<b>Budget Narratives</b>	<b>Unit/Hour</b>	<b>Rate/Amount</b>	<b>Amount</b>	

Account Number	Description	2020 Actual	2021 Actual	2022 Budget	2023 Budget
	671 Street lights	1.00	115,000.00	115,000.00	
54303 108 019 541	Water	1,414.67	2,223.01	1,500.00	1,500.00
	<b>Budget Narratives</b>	<b>Unit/Hour</b>	<b>Rate/Amount</b>	<b>Amount</b>	
	City of Brooksville (Streets share 15%)	1.00	1,500.00	1,500.00	
54304 108 019 541	Electric - Traffic Light	7,314.27	7,277.77	8,000.00	8,000.00
	<b>Budget Narratives</b>	<b>Unit/Hour</b>	<b>Rate/Amount</b>	<b>Amount</b>	
	Traffic signals. Fourteen signals	1.00	8,000.00	8,000.00	
54311 108 019 541	Waste disposal	0.00	0.00	900.00	1,800.00
	<b>Budget Narratives</b>	<b>Unit/Hour</b>	<b>Rate/Amount</b>	<b>Amount</b>	
	Tree and brush 72 tons	72.00	25.00	1,800.00	
54400 108 019 541	Equipment & Vehicle Rental	429.24	1,111.54	4,500.00	4,500.00
	<b>Budget Narratives</b>	<b>Unit/Hour</b>	<b>Rate/Amount</b>	<b>Amount</b>	
	Equipment for Projects	1.00	4,500.00	4,500.00	
54401 108 019 541	Rentals & Leases	6,000.00	966.60	1,000.00	1,000.00
	<b>Budget Narratives</b>	<b>Unit/Hour</b>	<b>Rate/Amount</b>	<b>Amount</b>	
	Plotter	1.00	1,000.00	1,000.00	
54560 108 019 541	Insurance Claims & Deductibles	0.00	0.00	1,000.00	1,000.00
	<b>Budget Narratives</b>	<b>Unit/Hour</b>	<b>Rate/Amount</b>	<b>Amount</b>	
	Claims/Deductibles	1.00	1,000.00	1,000.00	
54600 108 019 541	Repair & Maintenance Services	11,244.60	7,157.94	7,700.00	7,700.00
	<b>Budget Narratives</b>	<b>Unit/Hour</b>	<b>Rate/Amount</b>	<b>Amount</b>	
	CSX Railroad signal maintenance service	1.00	5,000.00	5,000.00	
	Public Works (Streets Division shared costs 15%)	1.00	2,000.00	2,000.00	
	Toshiba Copier	1.00	700.00	700.00	
54700 108 019 541	Printing & Binding Services	113.55	108.75	300.00	300.00
	<b>Budget Narratives</b>	<b>Unit/Hour</b>	<b>Rate/Amount</b>	<b>Amount</b>	
	Work Orders (Streets share 15%), Business Cards, Door Hangers	1.00	300.00	300.00	
54900 108 019 541	Other Current Charges	386.87	208.96	0.00	0.00
55100 108 019 541	Office Supplies	1,030.65	1,056.39	700.00	700.00
	<b>Budget Narratives</b>	<b>Unit/Hour</b>	<b>Rate/Amount</b>	<b>Amount</b>	
	Shared Streets share 15%	1.00	700.00	700.00	
55210 108 019 541	Operating Supplies	18,493.62	26,697.19	25,000.00	32,500.00
	<b>Budget Narratives</b>	<b>Unit/Hour</b>	<b>Rate/Amount</b>	<b>Amount</b>	
	Landscaping	1.00	5,000.00	5,000.00	
	Cold asphalt bagged, concrete bagged, lumber, hardware	1.00	7,500.00	7,500.00	
	Mine material, ground cover	1.00	7,500.00	7,500.00	
	Hot mix asphalt, tack, release	1.00	12,500.00	12,500.00	
55211 108 019 541	Medical Supplies	0.00	0.00	0.00	0.00
55220 108 019 541	Computer Supplies	26.52	0.00	0.00	0.00
55223 108 019 541	Repair & Maintenance Supplies	629.05	2,823.94	1,500.00	2,000.00
	<b>Budget Narratives</b>	<b>Unit/Hour</b>	<b>Rate/Amount</b>	<b>Amount</b>	
	Small in-house repair items	1.00	2,000.00	2,000.00	
55225 108 019 541	Chemicals Supplies	0.00	0.00	1,000.00	1,000.00
	<b>Budget Narratives</b>	<b>Unit/Hour</b>	<b>Rate/Amount</b>	<b>Amount</b>	
	Outside pest and vegetation control	1.00	1,000.00	1,000.00	
55226 108 019 541	Safety Supplies & Gear	4,750.91	3,863.60	5,500.00	10,000.00
	<b>Budget Narratives</b>	<b>Unit/Hour</b>	<b>Rate/Amount</b>	<b>Amount</b>	
	Steel-toe boots, reflective vests, gloves, hard hats and foul-weather gear, Hydration	1.00	10,000.00	10,000.00	
55227 108 019 541	Safety Marking Devices	9,094.07	3,323.46	10,000.00	10,000.00
	<b>Budget Narratives</b>	<b>Unit/Hour</b>	<b>Rate/Amount</b>	<b>Amount</b>	
	Traffic marking, signs, cones, ribbon, safety fence, safety sign	1.00	10,000.00	10,000.00	

Account Number	Description	2020 Actual	2021 Actual	2022 Budget	2023 Budget
	replacement, and posts				
55230 108 019 541	Clothing & Uniforms	2,465.97	2,385.62	2,200.00	2,200.00
	<u>Budget Narratives</u>	<u>Unit/Hour</u>	<u>Rate/Amount</u>	<u>Amount</u>	
	Unifirst	1.00	2,200.00	2,200.00	
55230 108 019 549	Clothing & Uniforms	0.00	0.00	0.00	0.00
55235 108 019 541	Barricades	0.00	0.00	2,300.00	2,300.00
	<u>Budget Narratives</u>	<u>Unit/Hour</u>	<u>Rate/Amount</u>	<u>Amount</u>	
	Barricades Type II	20.00	40.00	800.00	
	Barricades Type III	10.00	150.00	1,500.00	
55240 108 019 541	Institutional Supplies	343.13	137.12	700.00	700.00
	<u>Budget Narratives</u>	<u>Unit/Hour</u>	<u>Rate/Amount</u>	<u>Amount</u>	
	Bleach, Simple Green, cleaning powder	1.00	300.00	300.00	
	Cleaning Supplies	1.00	400.00	400.00	
55250 108 019 541	Fuels & Lubricants	14,518.21	18,274.70	15,000.00	30,000.00
	<u>Budget Narratives</u>	<u>Unit/Hour</u>	<u>Rate/Amount</u>	<u>Amount</u>	
	Streets and Inmate Crew	1.00	30,000.00	30,000.00	
55251 108 019 541	Tags & Titles	0.00	120.74	0.00	0.00
55252 108 019 541	Small Tools	2,861.13	2,627.83	2,000.00	2,000.00
	<u>Budget Narratives</u>	<u>Unit/Hour</u>	<u>Rate/Amount</u>	<u>Amount</u>	
	Motor-bearing tools, hand tools, truck boxes	1.00	2,000.00	2,000.00	
55253 108 019 541	Auto Repair Supplies ( in-house)	7,202.70	10,330.58	12,500.00	12,500.00
	<u>Budget Narratives</u>	<u>Unit/Hour</u>	<u>Rate/Amount</u>	<u>Amount</u>	
	In-House Equipment and Vehicle Repairs	1.00	12,500.00	12,500.00	
55253 108 019 549	Auto Repair Supplies ( in-house)	215.34	0.00	0.00	0.00
55400 108 019 541	Books, Publications, Subscription & Membershp	90.75	11.70	250.00	250.00
	<u>Budget Narratives</u>	<u>Unit/Hour</u>	<u>Rate/Amount</u>	<u>Amount</u>	
	Directors APWA Trade Publication	1.00	250.00	250.00	
55410 108 019 541	Training and Education	1,143.37	300.30	1,000.00	1,000.00
	<u>Budget Narratives</u>	<u>Unit/Hour</u>	<u>Rate/Amount</u>	<u>Amount</u>	
	Maintenance of Traffic and Chainsaw	1.00	525.00	525.00	
	Florida CDL	1.00	475.00	475.00	
55500 108 019 541	Uncapitalized Equipment	17,973.10	3,158.85	4,500.00	13,500.00
	<u>Budget Narratives</u>	<u>Unit/Hour</u>	<u>Rate/Amount</u>	<u>Amount</u>	
	Weed Eaters/Blowers/Power Tools	1.00	4,500.00	4,500.00	
	Replacement Weed Eaters	12.00	750.00	9,000.00	
	<b>2. Op-2. Total Operating Costs</b>	<b>341,241.52</b>	<b>316,795.47</b>	<b>339,725.00</b>	<b>378,912.50</b>
<b>Group :</b>	<b>3.Cap-3. Total Capital Outlay Costs</b>				
55620 108 019 541	Building and Improvements	0.00	0.00	0.00	0.00
55630 108 019 541	Improvements Other Than Building	7,250.00	503,176.89	800,000.00	600,000.00
	<u>Budget Narratives</u>	<u>Unit/Hour</u>	<u>Rate/Amount</u>	<u>Amount</u>	
	Milling/Resurface Program - ARPA Revenue Replacement	1.00	600,000.00	600,000.00	
55640 108 019 541	Machinery & Equipment	0.00	42,790.00	350,000.00	353,000.00
	<u>Budget Narratives</u>	<u>Unit/Hour</u>	<u>Rate/Amount</u>	<u>Amount</u>	
	Spider Excavator - ARPA Revenue Replacement	1.00	303,000.00	303,000.00	
	RC Brush Mower - ARPA Revenue Replacement	1.00	50,000.00	50,000.00	
55650 108 019 541	Construction in Progress	6,625.00	27,315.00	0.00	0.00
	<b>3.Cap-3. Total Capital Outlay Costs</b>	<b>13,875.00</b>	<b>573,281.89</b>	<b>1,150,000.00</b>	<b>953,000.00</b>

Account Number	Description	2020 Actual	2021 Actual	2022 Budget	2023 Budget
<b>Group : 4.tot-4. Total Debt Service</b>					
57100 108 019 541	Interest	3,453.01	2,978.48	2,486.00	1,974.00
	<u>Budget Narratives</u>	<u>Unit/Hour</u>	<u>Rate/Amount</u>	<u>Amount</u>	
	Interest for Patch Truck	1.00	1,974.00	1,974.00	
57200 108 019 541	Principal	12,370.91	12,845.44	13,338.17	13,850.00
	<u>Budget Narratives</u>	<u>Unit/Hour</u>	<u>Rate/Amount</u>	<u>Amount</u>	
	Principal for Patch Truck	1.00	13,850.00	13,850.00	
<b>4.tot-4. Total Debt Service</b>		15,823.92	15,823.92	15,824.17	15,824.00
<b>Group : 5.Tra-5. Total Transfers Out</b>					
56001 108 019 581	Transfer Out to General Fund	0.00	10,212.00	0.00	0.00
56311 108 019 581	Transfer Out to 311	1,683.00	1,683.00	1,683.00	1,683.00
	<u>Budget Narratives</u>	<u>Unit/Hour</u>	<u>Rate/Amount</u>	<u>Amount</u>	
	Capital Improvement Revenue Note Series 2011 (Energy Loan)	1.00	1,683.00	1,683.00	
56501 108 019 581	Transfer Out to 501	10,842.96	11,717.04	14,025.00	26,015.00
	<u>Budget Narratives</u>	<u>Unit/Hour</u>	<u>Rate/Amount</u>	<u>Amount</u>	
	Bsed on FY 23 budget of \$226,004 times 17.12%	1.00	26,015.00	26,015.00	
56609 108 019 581	Transfer Out to 609	6,500.00	6,500.04	8,000.00	9,630.00
56610 108 019 581	Transfer Out to 610	83,238.96	83,238.96	102,448.00	138,672.00
<b>5.Tra-5. Total Transfers Out</b>		102,264.96	113,351.04	126,156.00	176,000.00
<b>Expense</b>		1,049,400.56	1,562,911.38	2,393,073.97	2,422,121.14



**FUND 110 ROAD IMPACT FEES**

**Description:** Impact Fees for Roads

**Revenue Source:** Impact Fees collected on new construction. City has Budgeted the Impact Fees according to Hernando Ordinances.

**Expenditures:** Capital expenditures for Roads. Funds are to be spent within 10 years of receipt.

	<b>Actual 2019</b>	<b>Actual 2020</b>	<b>Actual 2021</b>	<b>Budgeted 2022</b>	<b>Adopted 2023</b>	
<b>INCOME</b>						
Intergovernmental Revenue	\$0	\$0	\$0	\$0	\$0	
Fines & Forfeitures	0	0	0	0	0	
Miscellaneous	0	0	0	0	0	
Interest Income	59,242	46,841	-1,194	2,500	2,500	
FHLB Interest	0	0	0	0	0	
Special Assessment	91,740	42,636	58,751	6,345	12,690	(1)
Transfers In	0	0	0	0	0	
Prior Year Carry forward	2,252,425	2,403,407	2,495,421	2,577,838	2,624,678	
<b>Total Income</b>	<b>\$2,403,407</b>	<b>\$2,492,884</b>	<b>\$2,552,978</b>	<b>\$2,586,683</b>	<b>\$2,639,868</b>	
<b>EXPENDITURES</b>						
Personnel Services	\$0	\$0	\$0	\$0	\$0	
Operating Expenditures	0	0	0	0	0	
Capital Outlays	0	0	0	1,245,223	1,245,223	(2)
Transfers Out	0	0	0	0	0	
Reserves	2,403,407	2,492,884	2,552,978	1,341,460	1,394,645	
<b>Total Expenditures</b>	<b>\$2,403,407</b>	<b>\$2,492,884</b>	<b>\$2,552,978</b>	<b>\$2,586,683</b>	<b>\$2,639,868</b>	

(1) Based on 10 new single family residential detached units - Not in Southern Hills or Cascades  
Southern Hills and Cascades have an agreement with the City for Road Impact Fee Credits

(2) Encumbrance includes Providence Boulevard PD&E with ROW acquisition (\$654,155) and Main Street PD&E (\$591,068)

**FUND 112 LAW ENFORCEMENT IMPACT FEES**

**Description:** Impact Fees for Law Enforcement

**Revenue Source:** Impact Fees collected on new construction. City has Budgeted the Impact Fees according to Hernando Ordinances.

**Expenditures:** Capital expenditures for Law Enforcement purposes. Fund are to be spent within 10 years of receipt. County Ordinance defines capital as equipment purchases with an expected life of 3 years or more.

	<b>Actual 2019</b>	<b>Actual 2020</b>	<b>Actual 2021</b>	<b>Budgeted 2022</b>	<b>Adopted 2023</b>	
<b>INCOME</b>						
Intergovernmental Revenue	\$0	\$0	\$0	\$0	\$0	
Fines & Forfeitures	0	0	0	0	0	
Miscellaneous	0	0	0	0	0	
Interest Income	73	35	5	35	35	
Special Assessment	6,887	4,712	4,799	860	1,720	(1)
Transfers In	0	0	0	0	0	
Prior Year Carry forward	15,034	21,994	26,741	31,376	46,580	
<b>Total Income</b>	<b>\$21,994</b>	<b>\$26,741</b>	<b>\$31,545</b>	<b>\$32,271</b>	<b>\$48,335</b>	
<b>EXPENDITURES</b>						
Personnel Services	\$0	\$0	\$0	\$0	\$0	
Operating Expenditures	0	0	0	0	0	
Capital Outlays	0	0	0	0	0	
Transfers Out	0	0	0	0	0	
Reserves	21,994	26,741	31,545	32,271	48,335	
<b>Total Expenditures</b>	<b>\$21,994</b>	<b>\$26,741</b>	<b>\$31,545</b>	<b>\$32,271</b>	<b>\$48,335</b>	

(1) Based on 20 new single family residential detached units

**FUND 113 PUBLIC BUILDING IMPACT FEES**

**Description:** Impact Fees for Public Buildings

**Revenue Source:** Impact Fees collected on new construction. City has Budgeted the Impact Fees according to Hernando Ordinances.

**Expenditures:** Capital expenditures for Public Building. Fund are to be spent within 10 years of receipt. County Ordinance defines capital as equipment purchases with an expected life of 3 years or more.

	<b>Actual 2019</b>	<b>Actual 2020</b>	<b>Actual 2021</b>	<b>Budgeted 2022</b>	<b>Adopted 2023</b>	
<b>INCOME</b>						
Intergovernmental Revenue	\$0	\$0	\$0	\$0	\$0	
Fines & Forfeitures	0	0	0	0	0	
Miscellaneous	0	0	0	0	0	
Interest Income	651	312	44	100	100	
FHLB Interest	0	0	0	0	0	
Special Assessment	37,308	25,538	26,003	4,660	9,320	(1)
Transfers In	0	0	0	0	0	
Prior Year Carry forward	184,540	222,499	248,349	259,167	334,496	
<b>Total Income</b>	<b>\$222,499</b>	<b>\$248,349</b>	<b>\$274,396</b>	<b>\$263,927</b>	<b>\$343,916</b>	
<b>EXPENDITURES</b>						
Personnel Services	\$0	\$0	\$0	\$0	\$0	
Operating Expenditures	0	0	0	0	0	
Capital Outlays	0	0	0	0	0	
Transfers Out	0	0	0	0	0	
Reserves	222,499	248,349	274,396	263,927	343,916	
<b>Total Expenditures</b>	<b>\$222,499</b>	<b>\$248,349</b>	<b>\$274,396</b>	<b>\$263,927</b>	<b>\$343,916</b>	

(1) Based on 20 new single family residential detached units

**FUND 114 FIRE/EMS IMPACT FEES**

**Description:** Impact Fees for Fire/EMS

**Revenue Source:** Impact Fees collected on new construction. City has Budgeted the Impact Fees according to Hernando Ordinances.

**Expenditures:** Capital expenditures for Fire/EMS. Fund are to be spent within 10 years of receipt. County Ordinance defines capital as equipment purchases with an expected life of 3 years or more.

	<b>Actual 2019</b>	<b>Actual 2020</b>	<b>Actual 2021</b>	<b>Budgeted 2022</b>	<b>Adopted 2023</b>	
<b>INCOME</b>						
Intergovernmental Revenue	\$0	\$0	\$0	\$0	\$0	
Fines & Forfeitures	0	0	0	0	0	
Miscellaneous	0	0	0	0	0	
Interest Income	635	304	45	100	100	
Special Assessment	17,211	11,781	12,210	2,150	4,300	(1)
Transfers In	0	0	0	0	0	
Prior Year Carry forward	122,155	140,001	152,086	158,186	199,441	
<b>Total Income</b>	<b>\$140,001</b>	<b>\$152,086</b>	<b>\$164,341</b>	<b>\$160,436</b>	<b>\$203,841</b>	
<b>EXPENDITURES</b>						
Personnel Services	\$0	\$0	\$0	\$0	\$0	
Operating Expenditures	0	0	0	0	0	
Capital Outlays	0	0	0	0	0	
Transfers Out	0	0	0	0	0	
Reserves	140,001	152,086	164,341	160,436	203,841	
<b>Total Expenditures</b>	<b>\$140,001</b>	<b>\$152,086</b>	<b>\$164,341</b>	<b>\$160,436</b>	<b>\$203,841</b>	

(1) Based on 20 new single family residential detached units

**FUND 115 PARKS IMPACT FEES**

**Description:** Impact Fees for Parks

**Revenue Source:** Impact Fees collected on new construction. City has Budgeted the Impact Fees according to Hernando Ordinances.

**Expenditures:** Capital expenditures for Parks and Recreation. Fund are to be spent within 10 years of receipt.

	<b>Actual 2019</b>	<b>Actual 2020</b>	<b>Actual 2021</b>	<b>Budgeted 2022</b>	<b>Adopted 2023</b>	
<b>INCOME</b>						
Intergovernmental Revenue	\$0	\$0	\$0	\$0	\$0	
Fines & Forfeitures	0	0	0	0	0	
Miscellaneous	0	0	0	0	0	
Interest Income	411	199	29	100	100	
Special Assessment	31,940	21,901	20,961	4,110	8,220	(1)
Transfers In	0	0	0	0	0	
Prior Year Carry forward	100,423	132,774	154,874	176,564	230,964	
<b>Total Income</b>	<b>\$132,774</b>	<b>\$154,874</b>	<b>\$175,864</b>	<b>\$180,774</b>	<b>\$239,284</b>	
<b>EXPENDITURES</b>						
Personnel Services	\$0	\$0	\$0	\$0	\$0	
Operating Expenditures	0	0	0	0	0	
Capital Outlays	0	0	0	0	0	
Transfers Out	0	0	0	0	0	
Reserves	132,774	154,874	175,864	180,774	239,284	
<b>Total Expenditures</b>	<b>\$132,774</b>	<b>\$154,874</b>	<b>\$175,864</b>	<b>\$180,774</b>	<b>\$239,284</b>	

(1) Based on 20 new single family residential detached units

**Fund 139 \* The Enrichment Center (the PMF)**

**Description:** The Enrichment Center. This Fund is governed by agreement dated April 9, 2010 as referenced above.

**Revenue Source:** Revenues generated by the building are to be paid into the PMF.

**Expenditures:** Maintenance of the building.

	<b>Actual 2019</b>	<b>Actual 2020</b>	<b>Actual 2021</b>	<b>Budgeted 2022</b>	<b>Adopted 2023</b>	
<b>INCOME</b>						
Intergovernmental Revenue	\$0	\$0	\$0	\$0	\$0	
Facility Rental Fees	4,211	2,288	0	2,000	2,000	(1)
Miscellaneous	5,942	6,464	10,856	0	0	(2)
Interest Income	0	0	0	0	0	
Transfers In	10,000	8,000	8,500	9,575	18,800	(3)
Prior Year Carry forward	3,663	4,956	6,380	7,225	6,679	
<b>Total Income</b>	<b>\$23,816</b>	<b>\$21,708</b>	<b>\$25,736</b>	<b>\$18,800</b>	<b>\$27,479</b>	
<b>EXPENDITURES</b>						
Personnel Services	\$0	\$0	\$0	\$0	\$0	
Operating Expenditures	18,860	15,328	19,377	16,800	20,800	
Capital Outlays	0	0	0	0	0	
Transfers Out	0	0	0	0	0	
Reserves	4,956	6,380	6,359	2,000	6,679	
<b>Total Expenditures</b>	<b>\$23,816</b>	<b>\$21,708</b>	<b>\$25,736</b>	<b>\$18,800</b>	<b>\$27,479</b>	

(1) Meetings/events rentals.

(2) Revenues from the Enrichment Center based on Occupancy Agreement for a Special Needs Shelter at the Brooksville Quarry dated 04/09/2010. This Fund will serve as the Premises Maintenance Fund (PMF) per Agreement dated 04 09 10.

(3) Transfer in from Parks and Recreation Division.

**FUND 143 Fire Department**

Demand Methodology

	<b>Actual 2019</b>	<b>Actual 2020</b>	<b>Actual 2021</b>	<b>Budgeted 2022</b>	<b>Adopted 2023</b>	
<b>INCOME</b>						
Intergovernmental Revenue	\$9,028	\$340,319	\$75,555	\$40,739	\$9,028	(1)
Fines & Forfeitures	0	0	0	0	0	
Miscellaneous	7,072	2,761	10,457	80,447	80,447	(2)
Interest Income	0	0	0	0	0	
Special Assessment	827,455	1,101,372	922,133	1,017,633	1,050,029	(3)
Issuance of Debt	0	0	310,882	0	0	
Transfers In	994,176	1,004,079	879,502	656,100	1,039,870	(4)
Prior Year Carry forward	123,042	0	304,656	300,183	0	
<b>Total Income</b>	<b>\$1,960,773</b>	<b>\$2,448,531</b>	<b>\$2,503,185</b>	<b>\$2,095,101</b>	<b>\$2,179,373</b>	
<b>EXPENDITURES</b>						
Personnel Services	\$1,445,255	\$1,466,464	\$1,548,876	\$1,561,372	\$1,680,193	
Operating Expenditures	188,301	301,645	169,800	209,129	213,499	
Capital Outlays	113,008	310,932	339,677	138,000	84,000	(5)
Debt Service	57,270	57,271	49,569	24,430	24,430	
Transfers Out	156,939	7,563	160,708	162,171	177,252	(6)
Reserves	0	304,656	234,555	0	0	
<b>Total Expenditures</b>	<b>\$1,960,773</b>	<b>\$2,448,531</b>	<b>\$2,503,185</b>	<b>\$2,095,101</b>	<b>\$2,179,373</b>	

(1) Fire Hydrant Fees \$9,028

(2) Firefighters Supplemental \$8,000 ,Credit Card Rebate \$252, False Alarm Fines \$196, Fire Inspection Fees - 720 Commercial Occupancies @ 90% = 648 X\$55.00 Total \$35,640, Commercial Occupancies @ 10% = 72 X \$158.33 Total \$11,400, Average Plan Review, new construction and Licensed Facilities \$15,569, Fire Protection System X 35 Systems Total \$4,375, Re-inspections @ 50% Basic Fee .25 of Initial Inspection Total \$4,950, Fireworks Permits \$40 and Firework Inspection \$25.

(3) The Fire Assessment Rates for FY 2023 are based on the Demand Methodology with a 3% increase.

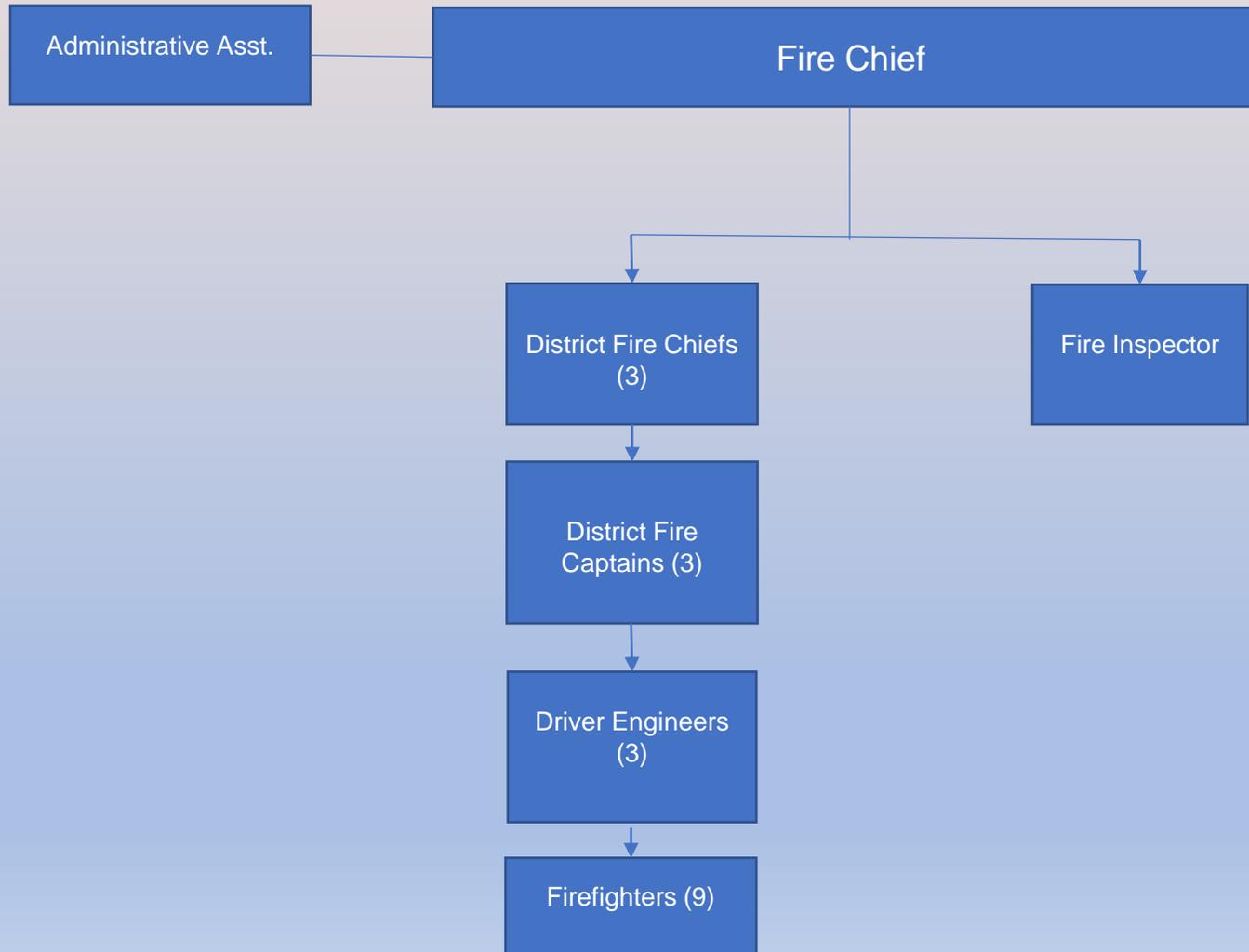
(4) Transfer in from General Fund.

(5) Bathroom Upgrade \$19,000, DC 60 Vehicle Replacement \$65,000.

(6) Transfers out to Fund 501 Fleet \$8,889, Fund 314 \$10,319, Fund 609 HRA \$10,500 and Fund 610 Health Insurance \$134,463.



# Fire Department



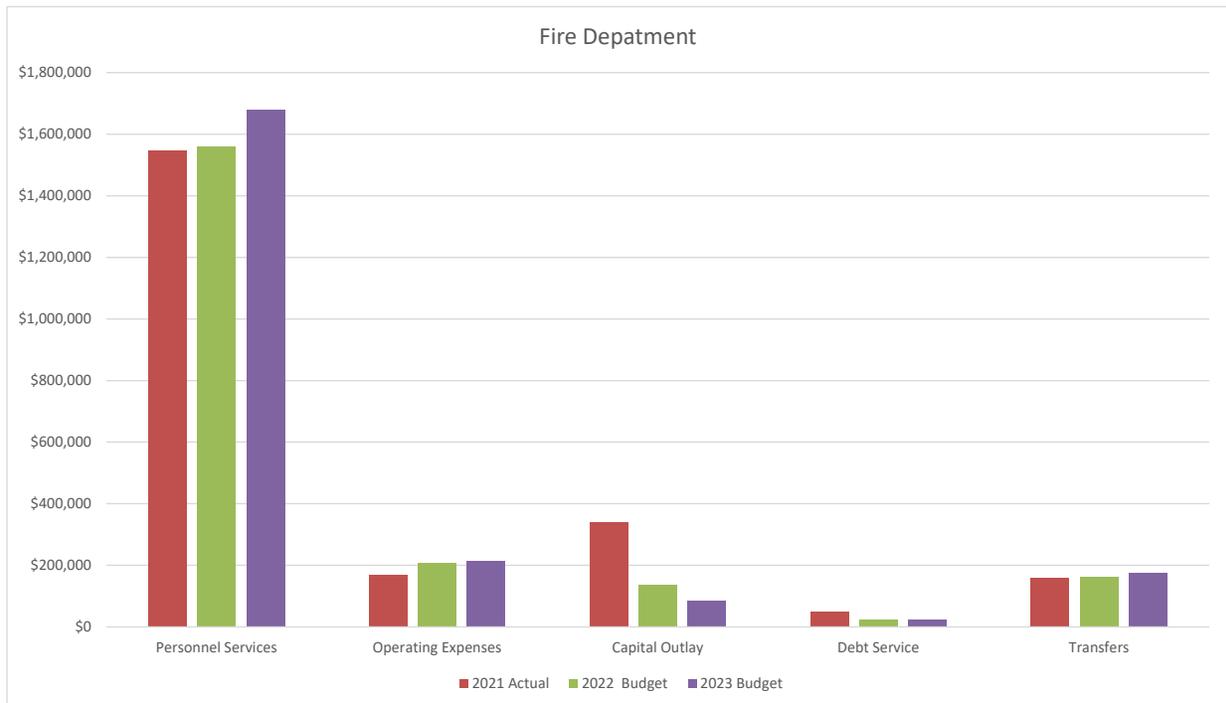
**Fire Department**

**Department Mission**

*Fire Department provides emergency response , fire prevention and public education services to the Brooksville community to protect their lives and property.*

	<b>2021 Actual</b>	<b>2022 Budget</b>	<b>2023 Budget</b>
Personnel Services	\$1,548,876	\$1,561,372	\$1,680,193
Operating Expenses	\$169,800	\$209,129	\$213,499
Capital Outlay	\$339,677	\$138,000	\$84,000
Debt Service	\$49,569	\$24,430	\$24,430
Transfers	\$160,708	\$162,171	\$177,252
<b>Total</b>	<b>\$2,268,631</b>	<b>\$2,095,101</b>	<b>\$2,179,373</b>

<b>Staffing</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>
Fire Chief	1	1	1
Fire Inspector	1	1	1
District Chiefs	3	3	3
Fire Captains	3	3	3
Firefighters/Drivers	3	3	3
Firefighters	9	9	9
Admin. Assistant III	1	1	1
<b>Total Employees</b>	<b>21</b>	<b>21</b>	<b>21</b>



Fund 143 - Fire Department

Account Number	Description	2020 Actual	2021 Actual	2022 Budget	2023 Budget
<b>Category : Expense</b>					
<b>Group : 1.Pnl-1. Total Personnel Service Costs</b>					
51102 143 014 522	Financial & Administrative Salaries	88,935.36	91,724.31	90,914.16	80,895.40
51200 143 014 522	Regular Salaries & Wages	925,775.64	966,845.36	1,013,847.37	1,112,040.39
51202 143 014 522	Emergency Leave Wages	0.00	11,065.71	0.00	0.00
51400 143 014 522	Overtime - Unscheduled	31,496.87	35,321.35	38,000.00	38,000.00
51410 143 014 522	Overtime - Scheduled - FLSA	14,780.61	14,544.21	12,000.00	12,000.00
51500 143 014 522	Incentive/ Special Pay	7,354.88	7,389.29	8,000.00	8,000.00
51608 143 014 522	Military Leave	0.00	0.00	0.00	0.00
52100 143 014 522	FICA Taxes	79,579.13	84,266.39	88,951.26	95,696.59
52200 143 014 522	Retirement Contributions	241,142.77	252,145.50	212,496.60	229,460.08
52301 143 014 522	Life Insurance	5,740.12	7,505.73	7,255.63	7,805.84
52303 143 014 522	Long Term Disability	2,093.74	2,302.32	2,674.35	2,877.15
52320 143 014 522	Dental employee	6,557.52	6,643.52	6,935.04	6,935.04
52400 143 014 522	Workers Comp Insurance	63,006.57	67,724.40	80,297.49	86,482.78
52500 143 014 522	Unemployment Compensation	0.00	1,398.03	0.00	0.00
<b>1.Pnl-1. Total Personnel Service Costs</b>		<b>1,466,463.21</b>	<b>1,548,876.12</b>	<b>1,561,371.90</b>	<b>1,680,193.27</b>
<b>Group : 2. Op-2. Total Operating Costs</b>					
53100 143 014 522	<b>Legal Services</b>	<b>5,428.00</b>	<b>6,664.50</b>	<b>2,000.00</b>	<b>2,000.00</b>
<b>Budget Narratives</b>		<b>Unit/Hour</b>	<b>Rate/Amount</b>	<b>Amount</b>	
Bryant Miller Olive - Legal Services for Fire Assessment		1.00	2,000.00	2,000.00	
53101 143 014 522	<b>Medical Services</b>	<b>2,572.53</b>	<b>103.57</b>	<b>2,000.00</b>	<b>10,500.00</b>
<b>Budget Narratives</b>		<b>Unit/Hour</b>	<b>Rate/Amount</b>	<b>Amount</b>	
FF immunizations Hep B, TB, titers		1.00	2,000.00	2,000.00	
Lifescan Physicals \$425 employee / applied for grant to offset expense		20.00	425.00	8,500.00	
53400 143 014 522	<b>Other Contractual Services</b>	<b>16,288.07</b>	<b>17,250.00</b>	<b>21,140.00</b>	<b>26,248.00</b>
<b>Budget Narratives</b>		<b>Unit/Hour</b>	<b>Rate/Amount</b>	<b>Amount</b>	
Fire Radios \$533 X 1 (HCSO) 363% increase		16.00	533.00	8,528.00	
Mutual aid overages - HC		1.00	2,000.00	2,000.00	
Emergency Reporting Software		1.00	4,200.00	4,200.00	
Stantec - Fire Assessment Services		1.00	10,320.00	10,320.00	
Building maintenance-paint-carpet-floor cleaning		1.00	1,200.00	1,200.00	
54000 143 014 522	<b>Travel and Per Diem</b>	<b>0.00</b>	<b>0.00</b>	<b>2,000.00</b>	<b>2,000.00</b>
<b>Budget Narratives</b>		<b>Unit/Hour</b>	<b>Rate/Amount</b>	<b>Amount</b>	
Conference/CEU expenses		1.00	1,000.00	1,000.00	
seminars/classes/FSFC dorm expenses		1.00	1,000.00	1,000.00	
54100 143 014 522	<b>Communication &amp; Freight Charge</b>	<b>6,862.86</b>	<b>10,809.84</b>	<b>10,158.00</b>	<b>10,158.00</b>
<b>Budget Narratives</b>		<b>Unit/Hour</b>	<b>Rate/Amount</b>	<b>Amount</b>	
Phone Pagers		12.00	40.00	480.00	
Verizon Mobile networking for Laptops		12.00	200.00	2,400.00	

Account Number	Description	2020	2021	2022	2023
		Actual	Actual	Budget	Budget
	Cisco Telephone Services	12.00	119.00	1,428.00	
	Cell Phones (4)	12.00	250.00	3,000.00	
	Fax Line	12.00	20.00	240.00	
	Netmotion for CAD computer VPN - county server connections	4.00	50.00	200.00	
	Annual - Bright House fiber internet	1.00	2,200.00	2,200.00	
	Active 911 - 6 devices	6.00	35.00	210.00	
54110 143 014 522	<b>Postage</b>	<b>0.00</b>	<b>41.56</b>	<b>200.00</b>	<b>200.00</b>
	<u>Budget Narratives</u>	<u>Unit/Hour</u>	<u>Rate/Amount</u>	<u>Amount</u>	
	Postage	1.00	200.00	200.00	
54210 143 014 522	<b>Automotive Repair Service</b>	<b>10,586.93</b>	<b>17,169.19</b>	<b>10,500.00</b>	<b>10,500.00</b>
	<u>Budget Narratives</u>	<u>Unit/Hour</u>	<u>Rate/Amount</u>	<u>Amount</u>	
	Outside EVT Certified Vendor for Vehicle Maintenance of Fire Apparatus	1.00	10,500.00	10,500.00	
54303 143 014 522	<b>Water</b>	<b>1,758.90</b>	<b>1,763.40</b>	<b>1,870.00</b>	<b>1,870.00</b>
	<u>Budget Narratives</u>	<u>Unit/Hour</u>	<u>Rate/Amount</u>	<u>Amount</u>	
	Projections with new water rates	1.00	1,870.00	1,870.00	
54520 143 014 522	<b>Firefighter Cancer Policy</b>	<b>2,244.00</b>	<b>0.00</b>	<b>2,500.00</b>	<b>2,500.00</b>
54540 143 014 522	<b>Fiduciary Liability Insurance</b>	<b>100.00</b>	<b>200.00</b>	<b>150.00</b>	<b>150.00</b>
	<u>Budget Narratives</u>	<u>Unit/Hour</u>	<u>Rate/Amount</u>	<u>Amount</u>	
	Fire fighter Pension Recourse Wavier	1.00	150.00	150.00	
54600 143 014 522	<b>Repair &amp; Maintenance Services</b>	<b>6,879.77</b>	<b>9,877.92</b>	<b>16,500.00</b>	<b>14,600.00</b>
	<u>Budget Narratives</u>	<u>Unit/Hour</u>	<u>Rate/Amount</u>	<u>Amount</u>	
	Annual Service for two (2) sets of Holmatro Tools (Speaders/Cutters/Rams)	2.00	850.00	1,700.00	
	Fire Extinguisher Maintenance	1.00	600.00	600.00	
	Radio Maintenance (TRICO) 800MHZ (mobiles and portables)	1.00	600.00	600.00	
	MSA Repair Parts (SCBA's)	1.00	500.00	500.00	
	Fire Dept Annual Bay Door Service Agreement	8.00	200.00	1,600.00	
	NFPA/OSHA required quarterly air sample testing	1.00	500.00	500.00	
	Copier Lease/maintenance	1.00	2,100.00	2,100.00	
	Sierra wireless and antenna maintenance	1.00	1,000.00	1,000.00	
	Cascade Air System-Bi-Annual Service and Preventive Maintenance	1.00	1,500.00	1,500.00	
	Preventative Maint & Service TWR 61(Manufacturer PM, Aerial Service and Pump Service)	1.00	2,500.00	2,500.00	
	Preventative Maint & Service ENG 61 (Manufacturer PM, and Pump Service)	1.00	1,250.00	1,250.00	
	Preventative Maintenance and Service Engine 61-A (reserve)	1.00	750.00	750.00	
54610 143 014 522	<b>Apparatus-Repair &amp; Maint</b>	<b>12,136.88</b>	<b>14,189.97</b>	<b>8,810.00</b>	<b>8,810.00</b>
	<u>Budget Narratives</u>	<u>Unit/Hour</u>	<u>Rate/Amount</u>	<u>Amount</u>	
	Ladder Truck Annual Testing and All Ground Ladders	1.00	1,300.00	1,300.00	
	Pump Testing T-61, E-61 E 61-A	3.00	500.00	1,500.00	
	MSA annual Testing (flow and fit)	1.00	2,500.00	2,500.00	
	Hose testing	0.27	13,000.00	3,510.00	
54700 143 014 522	<b>Printing &amp; Binding Services</b>	<b>88.00</b>	<b>459.52</b>	<b>350.00</b>	<b>350.00</b>
	<u>Budget Narratives</u>	<u>Unit/Hour</u>	<u>Rate/Amount</u>	<u>Amount</u>	
	Buisness Cards/envelopes	3.00	50.00	150.00	
	Community risk reduction materials	1.00	100.00	100.00	
	Awards	1.00	100.00	100.00	
54810 143 014 522	<b>Promotional Activities</b>	<b>894.20</b>	<b>514.85</b>	<b>500.00</b>	<b>500.00</b>
	<u>Budget Narratives</u>	<u>Unit/Hour</u>	<u>Rate/Amount</u>	<u>Amount</u>	
	Fire Support Team (Volunteers)	1.00	500.00	500.00	
55100 143 014 522	<b>Office Supplies</b>	<b>670.25</b>	<b>606.72</b>	<b>750.00</b>	<b>750.00</b>
	<u>Budget Narratives</u>	<u>Unit/Hour</u>	<u>Rate/Amount</u>	<u>Amount</u>	
	Pens, Paper, Miscellaneous Office Supplies	1.00	750.00	750.00	
55210 143 014 522	<b>Operating Supplies</b>	<b>1,987.62</b>	<b>2,194.92</b>	<b>2,500.00</b>	<b>2,500.00</b>
	<u>Budget Narratives</u>	<u>Unit/Hour</u>	<u>Rate/Amount</u>	<u>Amount</u>	
	Paint and Supplies for Hydrants	1.00	1,250.00	1,250.00	
	Rehydration Supplies for Emergency Incidents	1.00	400.00	400.00	
	Station cleaning equipment vaccum cleaner, floor pads, mops, wash brushes	1.00	750.00	750.00	

Account Number	Description	2020 Actual	2021 Actual	2022 Budget	2023 Budget
	Batteries for station	1.00	100.00	100.00	
55211 143 014 522	<b>Medical Supplies</b>	<b>1,513.37</b>	<b>1,418.38</b>	<b>2,448.50</b>	<b>2,600.00</b>
	<u>Budget Narratives</u>	<u>Unit/Hour</u>	<u>Rate/Amount</u>	<u>Amount</u>	
	AED Batteries (2 Lifepack 1000 @ \$400each)	2.00	400.00	800.00	
	Suction unit Laerdal LCU 4	2.00	600.00	1,200.00	
	EMS Safety Glasses	30.00	2.50	75.00	
	LifePAK AED	1.00	525.00	525.00	
55220 143 014 522	<b>Computer Supplies</b>	<b>452.81</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
55223 143 014 522	<b>Repair &amp; Maintenance Supplies</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
55225 143 014 522	<b>Chemicals Supplies</b>	<b>1,256.84</b>	<b>974.04</b>	<b>1,025.00</b>	<b>1,590.00</b>
	<u>Budget Narratives</u>	<u>Unit/Hour</u>	<u>Rate/Amount</u>	<u>Amount</u>	
	Extractor Detergent for Decontamination	1.00	300.00	300.00	
	Firefighting Foam (Class A)	4.00	185.00	740.00	
	Firefighting Foam (Class B)	2.00	275.00	550.00	
55226 143 014 522	<b>Safety Supplies &amp; Gear</b>	<b>14,071.36</b>	<b>13,495.44</b>	<b>14,459.00</b>	<b>20,088.00</b>
	<u>Budget Narratives</u>	<u>Unit/Hour</u>	<u>Rate/Amount</u>	<u>Amount</u>	
	Firefighting Gloves	8.00	112.00	896.00	
	Rain Gear	4.00	40.00	160.00	
	Fire helmets	4.00	315.00	1,260.00	
	Eye Protection - helmet shields	4.00	65.00	260.00	
	Extrication gloves	6.00	51.00	306.00	
	Barriere (Gold) Particulate protective hoods	6.00	100.00	600.00	
	Firefighting Boots	5.00	390.00	1,950.00	
	DOT Compliant traffic vests	6.00	30.00	180.00	
	Wildland Jackets and Pants	2.00	400.00	800.00	
	Bunker Gear Coat/Pants	4.00	2,500.00	10,000.00	
	Radio Cases	2.00	138.00	276.00	
	Accountability Tags - MCI materials	1.00	500.00	500.00	
	Last Chance Belts w/ Carabiner for PPE Bunker Pants	4.00	100.00	400.00	
	Personal Escape Rope bags	5.00	500.00	2,500.00	
55230 143 014 522	<b>Clothing &amp; Uniforms</b>	<b>7,852.48</b>	<b>9,462.17</b>	<b>9,500.00</b>	<b>10,000.00</b>
	<u>Budget Narratives</u>	<u>Unit/Hour</u>	<u>Rate/Amount</u>	<u>Amount</u>	
	Station Uniforms 21 FTE's	20.00	500.00	10,000.00	
55240 143 014 522	<b>Institutional Supplies</b>	<b>0.00</b>	<b>8.94</b>	<b>0.00</b>	<b>0.00</b>
55250 143 014 522	<b>Fuels &amp; Lubricants</b>	<b>12,411.91</b>	<b>14,670.85</b>	<b>17,000.00</b>	<b>37,000.00</b>
	<u>Budget Narratives</u>	<u>Unit/Hour</u>	<u>Rate/Amount</u>	<u>Amount</u>	
	Fuel Cost Projection	1.00	37,000.00	37,000.00	
55251 143 014 522	<b>Tags &amp; Titles</b>	<b>84.92</b>	<b>0.00</b>	<b>100.00</b>	<b>200.00</b>
	<u>Budget Narratives</u>	<u>Unit/Hour</u>	<u>Rate/Amount</u>	<u>Amount</u>	
	mini-pumper tag/title	2.00	100.00	200.00	
55252 143 014 522	<b>Small Tools</b>	<b>671.95</b>	<b>350.78</b>	<b>1,350.00</b>	<b>750.00</b>
	<u>Budget Narratives</u>	<u>Unit/Hour</u>	<u>Rate/Amount</u>	<u>Amount</u>	
	Halligan Bar	1.00	250.00	250.00	
	Pike pole	2.00	200.00	400.00	
	Pick head fire axe	1.00	100.00	100.00	
55253 143 014 522	<b>Auto Repair Supplies ( in-house)</b>	<b>12,211.73</b>	<b>10,981.43</b>	<b>10,250.00</b>	<b>10,250.00</b>
	<u>Budget Narratives</u>	<u>Unit/Hour</u>	<u>Rate/Amount</u>	<u>Amount</u>	
	Engine 61 Parts/Equipment	1.00	1,500.00	1,500.00	
	Tower 61 Parts/Equipment	1.00	1,500.00	1,500.00	
	Rescue Brush Attack Parts/Equipment	1.00	1,000.00	1,000.00	
	DC 61 Parts/Equipment	1.00	750.00	750.00	
	Chief 61 Parts/Equipment	1.00	750.00	750.00	
	Reserve 61 Parts/Equipment	1.00	750.00	750.00	
	Tires Fleet Replacement	1.00	4,000.00	4,000.00	
55400 143 014 522	<b>Books, Publications, Subscription &amp; Membership</b>	<b>4,035.95</b>	<b>4,643.63</b>	<b>4,660.00</b>	<b>4,660.00</b>
	<u>Budget Narratives</u>	<u>Unit/Hour</u>	<u>Rate/Amount</u>	<u>Amount</u>	
	IAFC Membership (Fire Chief)	1.00	285.00	285.00	
	National Testing Network (CPAT)	1.00	150.00	150.00	
	Target Solutions Subscription	1.00	1,900.00	1,900.00	
	FFCA Membership	3.00	100.00	300.00	

Account Number	Description	2020 Actual	2021 Actual	2022 Budget	2023 Budget
	Books for Classes	5.00	85.00	425.00	
	Annual NFPA Fire Codes subscription	1.00	1,600.00	1,600.00	
<b>55410 143 014 522</b>	<b>Training and Education</b>	<b>2,460.95</b>	<b>2,111.71</b>	<b>7,900.00</b>	<b>10,150.00</b>
	<u>Budget Narratives</u>	<u>Unit/Hour</u>	<u>Rate/Amount</u>	<u>Amount</u>	
	Training Classes	20.00	360.00	7,200.00	
	Conference/Seminars	1.00	700.00	700.00	
	Training Multimedia	1.00	750.00	750.00	
	Tuition Reimbursement	1.00	1,500.00	1,500.00	
<b>55500 143 014 522</b>	<b>Uncapitalized Equipment</b>	<b>24,288.99</b>	<b>29,837.31</b>	<b>58,508.00</b>	<b>22,575.00</b>
	<u>Budget Narratives</u>	<u>Unit/Hour</u>	<u>Rate/Amount</u>	<u>Amount</u>	
	fire hose supply LDH 100 ft. 5"	10.00	800.00	8,000.00	
	fire hose attack 50 ft. 1.75"	10.00	272.00	2,720.00	
	Fire hose LDH attack 50 ft. 2.5"	10.00	384.00	3,840.00	
	Handline Nozzle w/SB insert 1.5" break-apart	1.00	1,260.00	1,260.00	
	2- 5" x 1.5" Gated Wye Standard	1.00	525.00	525.00	
	2.5 x 2.5 Hydrant Valve	1.00	630.00	630.00	
	Furniture Rotation Replacement	1.00	2,000.00	2,000.00	
	K-12 Saw - Vent Saw	1.00	2,800.00	2,800.00	
	I-Pad - incident reporting / refusal capability in the field	2.00	400.00	800.00	
	<b>2. Op-2. Total Operating Costs</b>	<b>149,811.27</b>	<b>169,800.64</b>	<b>209,128.50</b>	<b>213,499.00</b>
<b>Group :</b>	<b>3.Cap-3. Total Capital Outlay Costs</b>				
<b>55620 143 014 522</b>	<b>Building and Improvements</b>	<b>232,668.35</b>	<b>0.00</b>	<b>10,000.00</b>	<b>19,000.00</b>
	<u>Budget Narratives</u>	<u>Unit/Hour</u>	<u>Rate/Amount</u>	<u>Amount</u>	
	bathroom upgrade	1.00	19,000.00	19,000.00	
<b>55640 143 014 522</b>	<b>Machinery &amp; Equipment</b>	<b>78,264.00</b>	<b>28,800.00</b>	<b>128,000.00</b>	<b>65,000.00</b>
	<u>Budget Narratives</u>	<u>Unit/Hour</u>	<u>Rate/Amount</u>	<u>Amount</u>	
	DC 60 F-250	1.00	65,000.00	65,000.00	
<b>55650 143 014 522</b>	<b>Construction in Progress</b>	<b>0.00</b>	<b>310,877.00</b>	<b>0.00</b>	<b>0.00</b>
	<b>3.Cap-3. Total Capital Outlay Costs</b>	<b>310,932.35</b>	<b>339,677.00</b>	<b>138,000.00</b>	<b>84,000.00</b>
<b>Group :</b>	<b>4.tot-4. Total Debt Service</b>				
<b>57100 143 014 522</b>	<b>Interest</b>	<b>4,260.78</b>	<b>1,434.83</b>	<b>6,621.68</b>	<b>6,242.00</b>
	<u>Budget Narratives</u>	<u>Unit/Hour</u>	<u>Rate/Amount</u>	<u>Amount</u>	
	Mini Pumper 1 Yr Interest	1.00	6,242.00	6,242.00	
<b>57200 143 014 522</b>	<b>Principal</b>	<b>53,008.54</b>	<b>48,134.29</b>	<b>17,808.40</b>	<b>18,188.00</b>
	<u>Budget Narratives</u>	<u>Unit/Hour</u>	<u>Rate/Amount</u>	<u>Amount</u>	
	Mini Pumper 1 Yr. Principal	1.00	18,188.00	18,188.00	
	<b>4.tot-4. Total Debt Service</b>	<b>57,269.32</b>	<b>49,569.12</b>	<b>24,430.08</b>	<b>24,430.00</b>
<b>Group :</b>	<b>5.Tra-5. Total Transfers Out</b>				
<b>56314 143 014 581</b>	<b>Transfer Out to 314</b>	<b>7,563.00</b>	<b>8,319.00</b>	<b>8,319.00</b>	<b>8,319.00</b>
	<u>Budget Narratives</u>	<u>Unit/Hour</u>	<u>Rate/Amount</u>	<u>Amount</u>	
	Principal	1.00	5,981.00	5,981.00	
	Interest	1.00	1,582.00	1,582.00	
	10 % per agreement	1.00	756.00	756.00	
<b>56501 143 014 581</b>	<b>Transfer Out to 501</b>	<b>6,873.96</b>	<b>7,425.96</b>	<b>8,889.00</b>	<b>7,233.00</b>
	<u>Budget Narratives</u>	<u>Unit/Hour</u>	<u>Rate/Amount</u>	<u>Amount</u>	
	4.76% of Fleet Maintenances FY 23 Budget of \$226,004	1.00	7,233.00	7,233.00	
<b>56609 143 014 581</b>	<b>Transfer Out to 609</b>	<b>10,500.00</b>	<b>10,500.00</b>	<b>10,500.00</b>	<b>10,500.00</b>
<b>56610 143 014 581</b>	<b>Transfer Out to 610</b>	<b>134,463.00</b>	<b>134,463.00</b>	<b>134,463.00</b>	<b>151,200.00</b>
	<b>5.Tra-5. Total Transfers Out</b>	<b>159,399.96</b>	<b>160,707.96</b>	<b>162,171.00</b>	<b>177,252.00</b>
	<b>Expense</b>	<b>2,143,876.11</b>	<b>2,268,630.84</b>	<b>2,095,101.48</b>	<b>2,179,374.27</b>

**FUND 144 Brownfields Assessment Grant**

	<b>Actual 2019</b>	<b>Actual 2020</b>	<b>Actual 2021</b>	<b>Budgeted 2022</b>	<b>Adopted 2023</b>
<b>INCOME</b>					
Intergovernmental Revenue	\$0	\$58,140	\$193,548	\$50,000	\$0
Fines & Forfeitures	0	0	0	0	0
Miscellaneous	0	0	0	0	0
Interest Income	0	0	0	0	0
Special Assessment	0	0	0	0	0
Transfers In	0	0	0	0	0
Prior Year Carry forward	0	0	0	0	0
<b>Total Income</b>	<b>\$0</b>	<b>\$58,140</b>	<b>\$193,548</b>	<b>\$50,000</b>	<b>\$0</b>
<b>EXPENDITURES</b>					
Personnel Services	\$0	\$0	\$0	\$0	\$0
Operating Expenditures	0	58,140	193,548	50,000	0
Capital Outlays	0	0	0	0	0
Transfers Out	0	0	0	0	0
Reserves	0	0	0	0	0
<b>Total Expenditures</b>	<b>\$0</b>	<b>\$58,140</b>	<b>\$193,548</b>	<b>\$50,000</b>	<b>\$0</b>



**TOTAL DEBT SERVICE FUND**

	<b>2019 Actual</b>	<b>2020 Actual</b>	<b>2021 Actual</b>	<b>Budgeted 2022</b>	<b>Adopted 2023</b>
<b>INCOME</b>					
Interest Income	\$0	\$0	\$0	\$0	\$0
Miscellaneous	0	0	0	0	0
Transfers In	325,716	324,622	324,293	324,963	326,032
Prior Year Carry forward	79,367	80,130	80,130	80,130	80,130
<b>Total Income</b>	<b>\$405,083</b>	<b>\$404,752</b>	<b>\$404,423</b>	<b>\$405,093</b>	<b>\$406,162</b>
<b>EXPENDITURES</b>					
Bond Payments	\$324,953	\$324,622	\$324,293	\$324,963	\$326,032
Operating Expenditures	0	0	0	0	0
Capital Outlay	0	0	0	0	0
Transfers Out	0	0	0	0	0
Reserves	80,130	80,130	80,130	80,130	80,130
<b>Total Expenditures</b>	<b>\$405,083</b>	<b>\$404,752</b>	<b>\$404,423</b>	<b>\$405,093</b>	<b>\$406,162</b>

**Description:** Debt Service Fund is required by GASB 54. This page represents the total budgets of the Governmental Funds Debt Service Funds.



**FUND 201 BOND & INTEREST SINKING DEBT SERVICE (FOR 2006 USDA REVENUE BONDS)**

**Description:** Debt Service Fund required by Capital Improvement Revenue Bond Series 2006 (thru USDA); This Fund accumulates Debt Service for 2006 Bond (1/12 of interest and principal) and 1/120 of the Maximum Bond Service Requirement as a Reserve Account per the Bond covenants. This Fund replaces Fund No. 310 due to GASB 54.

**Revenue Source:** Transfers from Fund 309 (Capital Improvement Revenue Fund)

**Expenditures:** Annual debt service on 2006 Capital Improvement Bond dated 11/30/06.

	2019 Actual	2020 Actual	2021 Actual	Budgeted 2022	Adopted 2023
<b>INCOME</b>					
Mobile Home Licenses	\$0	\$0	\$0	\$0	\$0
Interest Income	0	0	0	0	0
Miscellaneous	0	0	0	0	0
Transfers In	13,614	13,279	12,950	13,620	13,249
Prior Year Carry forward	13,853	13,857	13,857	13,857	13,857
<b>Total Income</b>	<b>\$27,467</b>	<b>\$27,136</b>	<b>\$26,807</b>	<b>\$27,477</b>	<b>\$27,106</b>
<b>EXPENDITURES</b>					
Bond Payments	\$13,610	\$13,279	\$12,950	\$13,620	\$13,249
Operating Expenditures	0	0	0	0	0
Transfers Out	0	0	0	0	0
Reserves	13,857	13,857	13,857	13,857	13,857
<b>Total Expenditures</b>	<b>\$27,467</b>	<b>\$27,136</b>	<b>\$26,807</b>	<b>\$27,477</b>	<b>\$27,106</b>



**FUND 202 BOND & INTEREST SINKING DEBT SERVICE (FOR 2011 SERIES REVENUE NOTE)**

**Description:** Debt Service Fund required by Capital Improvement Revenue Note Series 2011  
This Fund receives Debt Service for 2011 Note (1/12 of interest and principal) and the monies are transferred from the Fund 202 Capital Improvement Revenue Note per Loan covenants.

**Revenue Source:** Transfers from General Fund, Water & Sewer Fund and Solid Waste based on Energy savings.

**Expenditures:** Annual debt service on 2011 Capital Improvement Loan 2011 Series that is transferred to Debt Service. Quarterly payments of \$75,944.95 are payable until 10/01/2026. First payment was due 01/01/2012.

	2019 Actual	2020 Actual	2021 Actual	Budgeted 2022	Adopted 2023	
<b>INCOME</b>						
Interest Income	\$0	\$0	\$0	\$0	\$0	
Miscellaneous	0	0	0	0	0	
Transfers In	303,780	303,780	303,780	303,780	303,780	
Prior Year Carry forward	50,654	50,654	50,654	50,654	50,654	
<b>Total Income</b>	<b>\$354,434</b>	<b>\$354,434</b>	<b>\$354,434</b>	<b>\$354,434</b>	<b>\$354,434</b>	
<b>EXPENDITURES</b>						
Bond Payments	\$303,780	\$303,780	\$303,780	\$303,780	\$303,780	(1)
Operating Expenditures	0	0	0	0	0	
Transfers Out	0	0	0	0	0	
Reserves	50,654	50,654	50,654	50,654	50,654	
<b>Total Expenditures</b>	<b>\$354,434</b>	<b>\$354,434</b>	<b>\$354,434</b>	<b>\$354,434</b>	<b>\$354,434</b>	

(1) Represents 4 quarterly payments at \$75,945



**FUND 203 BOND & INTEREST SINKING DEBT SERVICE (FOR 2016 USDA REVENUE BONDS)**

**Description:** Debt Service Fund required by Capital Improvement Revenue Bond Series 2016 (thru USDA); This Fund accumulates debt service for 2006 Bond (1/12 of interest and principal) and 1/10 of the Maximum Bond Service Requirement as a reserve account per the Bond covenants.

**Revenue Source:** Transfers from Fund 314 (Capital Improvement Revenue Fund)

**Expenditures:** Annual payments of \$7,563 are payable until 09/01/2031.

	2019 Actual	2020 Actual	2021 Actual	Budgeted 2022	Adopted 2023	
<b>INCOME</b>						
Mobile Home Licenses	\$0	\$0	\$0	\$0	\$0	
Interest Income	0	0	0	0	0	
Miscellaneous	0	0	0	0	0	
Transfers In	8,322	7,563	7,563	7,563	9,003	
Prior Year Carry forward	14,860	15,619	15,619	15,619	15,619	
<b>Total Income</b>	<b>23,182</b>	<b>23,182</b>	<b>23,182</b>	<b>\$23,182</b>	<b>\$24,622</b>	
<b>EXPENDITURES</b>						
Bond Payments	7,563	7,563	7,563	\$7,563	\$9,003	(1)
Operating Expenditures	0	0	0	0	0	
Transfers Out	0	0	0	0	0	
Reserves	15,619	15,619	15,619	15,619	15,619	
<b>Total Expenditures</b>	<b>\$23,182</b>	<b>\$23,182</b>	<b>\$23,182</b>	<b>\$23,182</b>	<b>\$24,622</b>	

(1) Represents one annual payment of \$7,563 to normal debt service.



**TOTAL CAPITAL PROJECTS FUNDS \***

	<b>2019 Actual</b>	<b>2020 Actuals</b>	<b>2021 Actuals</b>	<b>Budgeted 2022</b>	<b>Adopted 2023</b>
<b>INCOME</b>					
Intergovernmental Revenue	\$33,752	\$32,472	\$31,924	\$36,000	\$36,000
Settlements & Loan Proceeds	0	0	0	0	0
Interest Income	2,247	1,539	27	645	395
Miscellaneous	325	0	0	100	100
Transfers In	620,107	311,343	312,097	314,099	313,683
Prior Year Carry forward	91,014	393,396	122,217	122,731	74,987
<b>Total Income</b>	<b>\$747,445</b>	<b>\$738,750</b>	<b>\$466,265</b>	<b>\$473,575</b>	<b>\$425,165</b>
<b>EXPENDITURES</b>					
Bond Payments	\$0	\$0	\$0	\$0	\$0
Legal	0	0	0	0	0
Operating Expenditures	0	0	0	0	0
Capital Outlay	6,423	0	0	0	0
Transfers Out	347,626	616,533	390,543	347,013	348,833
Reserves	393,396	122,217	75,722	126,562	76,332
<b>Total Expenditures</b>	<b>\$747,445</b>	<b>\$738,750</b>	<b>\$466,265</b>	<b>\$473,575</b>	<b>\$425,165</b>

\* Capital Projects Funds do not include all capital expenditures of the City. General Fund and Enterprise Funds also budget for capital expenditures.



**FUND 302 MCKETHAN CAPITAL PROJECTS**

**Description:** Capital Expenditures for Parks, Recreation & Facilities

**Revenue Source:** Miscellaneous sources over the years, vending machine commission

**Expenditures:** Capital Expenses for Parks, Recreation & Facilities

	<b>2019 Actual</b>	<b>2020 Actuals</b>	<b>2021 Actuals</b>	<b>Budgeted 2022</b>	<b>Adopted 2023</b>	
<b>INCOME</b>						
Intergovernmental Revenue	\$0	\$0	\$0	\$0	\$0	
Interest Income	263	125	19	95	95	
Miscellaneous	325	0	0	100	100	(1)
Transfers In	30,793	0	0	0	0	
Prior Year Carry forward	25,830	50,788	50,913	51,008	26,027	
<b>Total Income</b>	<b>\$57,211</b>	<b>\$50,913</b>	<b>\$50,932</b>	<b>\$51,203</b>	<b>\$26,222</b>	
<b>EXPENDITURES</b>						
Operating Expenditures	\$0	\$0	\$0	\$0	\$0	
Capital Outlay	6,423	0	0	0	0	
Transfers Out	0	0	25,000	0	0	
Reserves	50,788	50,913	25,932	51,203	26,222	
<b>Total Expenditures</b>	<b>\$57,211</b>	<b>\$50,913</b>	<b>\$50,932</b>	<b>\$51,203</b>	<b>\$26,222</b>	

(1) Donations and Vending machine commission



**FUND 308 MULTI YEAR CAPITAL PROJECT ACCUMULATION**

**Description:** Reserves for future large Capital Projects

**Revenue Source:** Transfers from General Government in the General Fund

**Expenditures:** Future Capital Expenditures

	<b>2019 Actual</b>	<b>2020 Actuals</b>	<b>2021 Actuals</b>	<b>Budgeted 2022</b>	<b>Adopted 2023</b>
<b>INCOME</b>					
Intergovernmental Revenue	\$0	\$0	\$0	\$0	\$0
Interest Income	1,914	1,381	3	500	250
Miscellaneous	0	0	0	0	0
Transfers In	277,212	0	0	0	0
Prior Year Carry forward	62,593	341,719	73,100	73,600	48,203
<b>Total Income</b>	<b>\$341,719</b>	<b>\$343,100</b>	<b>\$73,103</b>	<b>\$74,100</b>	<b>\$48,453</b>
<b>EXPENDITURES</b>					
Operating Expenditures	\$0	\$0	\$0	\$0	\$0
Capital Outlay	0	0	0	0	0
Transfers Out	0	270,000	25,000	0	0
Reserves	341,719	73,100	48,103	74,100	48,453
<b>Total Expenditures</b>	<b>\$341,719</b>	<b>\$343,100</b>	<b>\$73,103</b>	<b>\$74,100</b>	<b>\$48,453</b>



**FUND 309 CAPITAL IMPROVEMENT REVENUE (FOR 2006 USDA REVENUE BONDS)**

**Description:** Revenue Fund required by Capital Improvement Revenue Bond Series 2006 (thru USDA); Mobile Home Licenses are collateral for 2006 Loan. Special Fund is required by Bond covenant.

**Revenue Source:** Mobile Home Licenses are assigned to this Fund due to agreement with USDA.

**Expenditures:** Necessary funds transferred to Debt Service Fund 201 for annual debt service and Reserves that are required by Bond covenants.

	<b>2019 Actual</b>	<b>2020 Actuals</b>	<b>2021 Actuals</b>	<b>Budgeted 2022</b>	<b>Adopted 2023</b>	
<b>INCOME</b>						
Mobile Home Licenses	\$33,752	\$32,472	\$31,924	\$36,000	\$36,000	
Interest Income	70	33	5	50	50	
Miscellaneous	0	0	0	0	0	
Transfers In	0	0	0	0	0	
Prior Year Carry forward	4,468	2,766	81	0	0	
<b>Total Income</b>	<b>\$38,290</b>	<b>\$35,271</b>	<b>\$32,010</b>	<b>\$36,050</b>	<b>\$36,050</b>	
<b>EXPENDITURES</b>						
Bond Payments	\$0	\$0	\$0	\$0	\$0	
Capital Outlay	0	0	0	0	0	
Transfers Out	35,524	35,190	29,200	35,670	36,050	(1)
Reserves	2,766	81	2,810	380	0	
<b>Total Expenditures</b>	<b>\$38,290</b>	<b>\$35,271</b>	<b>\$32,010</b>	<b>\$36,050</b>	<b>\$36,050</b>	

(1) Transfer to Fund 201 for loan payment with USDA \$13,249 and Transfer to General Fund \$22,801.



**FUND 311 BOND & INTEREST SINKING (FOR 2011 CAPITAL IMPROVEMENT REVENUE NOTE)**

**Description:** Revenue Fund required by Capital Improvement Revenue Note Series 2011

This Fund receives Debt Service for 2011 Note (1/12 of interest and principal) and the monies are transferred to the Capital Improvement Debt Service Fund No 202 per Loan covenants.

**Revenue Source:** Transfers from General Fund, Water & Sewer Fund and Solid Waste based on Energy savings

**Expenditures:** Annual debt service on 2011 Capital Improvement Loan 2011 Series that is transferred to Debt Service. City Hall Roofing, City Hall HVAC Renovation, Public Works HVAC, and Walking Trail and Public Works Lights, and AMR Water Meters were funded out of the 2011 Note.

	<b>2019 Actual</b>	<b>2020 Actuals</b>	<b>2021 Actuals</b>	<b>Budgeted 2022</b>	<b>Adopted 2023</b>	
<b>INCOME</b>						
Interest Income	\$0	\$0	\$0	\$0	\$0	
Miscellaneous	0	0	0	0	0	
Transfers In	303,780	303,780	303,780	303,780	303,780	(1)
Prior Year Carry forward	0	0	0	0	0	
<b>Total Income</b>	<b>\$303,780</b>	<b>\$303,780</b>	<b>\$303,780</b>	<b>\$303,780</b>	<b>\$303,780</b>	
<b>EXPENDITURES</b>						
Bond Payments	\$0	\$0	\$0	\$0	\$0	
Operating Expenditures	0	0	0	0	0	
Transfers Out	303,780	303,780	303,780	303,780	303,780	(2)
Reserves	0	0	0	0	0	
<b>Total Expenditures</b>	<b>\$303,780</b>	<b>\$303,780</b>	<b>\$303,780</b>	<b>\$303,780</b>	<b>\$303,780</b>	

(1) General Fund \$23,901, Fund 108 Streets \$1,683, Water and Sewer \$276,971, Sanitation \$1,225. Transfers based on savings from energy performance measures analysis from Energy Systems Group.

(2) To Fund 202 for loan payment



**FUND 314 Capital Improvement Revenue (For 2016 USDA Revenue Bond)**

**Description:** Revenue Fund required by Capital Improvement Revenue Bond Series 2016 (thru USDA); Fire Assessment Tax revenues are pledged to secure this loan. Special Fund is required by Bond Covenant.

**Revenue Source:** Transfers from Fund 143 Fire Department.

**Expenditures:** Necessary funds transferred to Debt Service Fund 203 for annual debt service and reserves that are required by Bond Covenants.

	<b>2019 Actual</b>	<b>2020 Actuals</b>	<b>2021 Actuals</b>	<b>Budgeted 2022</b>	<b>Adopted 2023</b>	
<b>INCOME</b>						
Loan Proceeds	\$0	\$0	\$0	\$0	\$0	
Interest Income	0	0	0	0	0	
Miscellaneous	0	0	0	0	0	
Transfers In	8,322	7,563	8,317	10,319	9,903	
Prior Year Carry forward	-1,877	-1,877	-1,877	-1,877	757	
<b>Total Income</b>	<b>\$6,445</b>	<b>\$5,686</b>	<b>\$6,440</b>	<b>\$8,442</b>	<b>\$10,660</b>	
<b>EXPENDITURES</b>						
Operating Expenditures	\$0	\$0	\$0	\$0	\$0	
Capital Expenditures	0	0	0	0	0	
Transfers Out	8,322	7,563	7,563	7,563	9,003	(1)
Reserves	-1,877	-1,877	-1,123	879	1,657	
<b>Total Expenditures</b>	<b>\$6,445</b>	<b>\$5,686</b>	<b>\$6,440</b>	<b>\$8,442</b>	<b>\$10,660</b>	

(1) Transfer to Fund 203 for loan payment with USDA

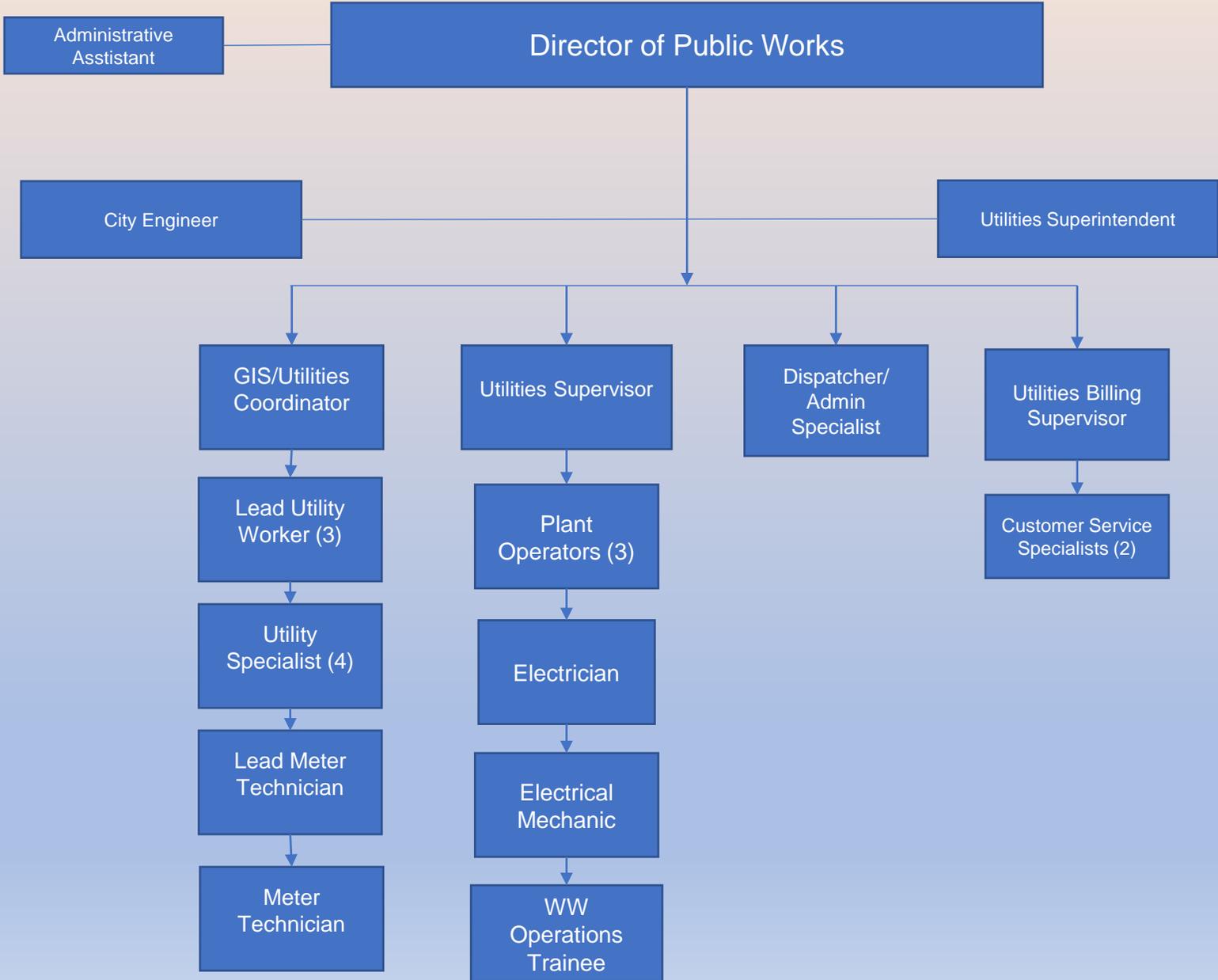


**TOTAL WATER AND WASTEWATER FUNDS**

	<b>2019 Actual</b>	<b>2020 Actual</b>	<b>2021 Actual</b>	<b>2022 Budgeted</b>	<b>2023 Adopted</b>
<b>INCOME</b>					
Intergovernmental Revenue	\$0	\$107,036	\$73,846	\$0	\$0
Legislative Appropriation/ARPA	0	0	0	1,000,500	2,834,000
Charges for Services	4,585,033	5,181,709	5,343,014	5,508,607	5,784,040
Miscellaneous	52,061	45,623	97,221	25,000	35,000
Interest Income	182,933	152,412	-298	5,175	4,675
Connection Fees	57,559	75,126	85,868	30,000	80,000
Transfers In	877,343	885,262	879,832	876,366	872,827
Prior Year Carry forward	6,624,772	7,454,847	8,941,334	8,410,399	8,907,252
<b>Total Income</b>	<b>\$12,379,701</b>	<b>\$13,902,015</b>	<b>\$15,420,817</b>	<b>\$15,856,047</b>	<b>\$18,517,794</b>
<b>EXPENDITURES</b>					
Personal Services	\$1,013,352	\$819,227	\$956,695	\$1,129,870	\$1,353,059
Operating Expenditures	1,177,735	1,138,739	2,793,798	2,954,607	3,205,228
Capital Outlays	0	40,166	12,567	6,019,069	6,912,381
Bond Interest	196,791	177,800	166,123	145,459	124,290
Amortization Expense	3,346	0	0	0	0
Loan Principal ( Presentation Only)	666,290	691,894	703,693	720,906	738,537
Transfers Out	1,867,340	2,092,855	1,448,492	1,569,264	1,570,648
Restricted Reserves	3,767,188	3,797,023	3,805,088	3,925,796	3,939,568
Reserves	3,687,659	5,144,311	4,929,339	5,410,145	7,586,464
<b>Total Expenditures</b>	<b>\$12,379,701</b>	<b>\$13,902,015</b>	<b>\$15,420,817</b>	<b>\$15,856,047</b>	<b>\$18,517,794</b>



# Utilities Department –Water and Sewer Division



**FUND 401 WATER**

**INFORMATION ABOUT WATER FUND**

**Description:** Used for Water Department operations  
**Revenue Source:** Charges associated with water services  
**Expenditures:** For Water Department related expenses

	<b>2019 Actual</b>	<b>2020 Actual</b>	<b>2021 Actual</b>	<b>2022 Budgeted</b>	<b>2023 Adopted</b>	
<b>INCOME</b>						
Intergovernmental Revenue	\$0	\$74,850	\$42,092	\$0	\$0	
Legislative Appropriations/ARPA	0	0	0	175,000	1,249,000	(1)
Charges for Services	2,366,436	2,767,838	2,822,778	2,897,477	3,042,350	
Miscellaneous	31,350	31,903	56,090	15,000	15,000	
Interest Income	30,170	35,962	-614	1,500	1,000	
Conection Fees	0	0	0	0	0	
Transfers In	4,516	8,550	5,700	5,700	5,700	(2)
Prior Year Carry forward	500,804	728,122	1,482,969	1,046,704	1,191,578	
<b>Total Income</b>	<b>\$2,933,276</b>	<b>\$3,647,225</b>	<b>\$4,409,015</b>	<b>\$4,141,381</b>	<b>\$5,504,628</b>	
<b>EXPENDITURES</b>						
Personal Services	\$587,687	\$467,625	\$544,694	\$643,565	\$769,302	
Operating Expenditures	554,705	482,933	1,421,914	1,504,520	1,621,281	(3)
Capital Outlays	0	27,599	0	1,242,738	1,659,000	(4)
Transfers Out	1,062,762	1,186,099	820,105	893,514	900,005	
Restricted Reserves for R & R 5%	118,321	138,391	141,139	144,874	152,118	
Reserves	609,801	1,344,578	1,076,691	954,908	2,099,248	
<b>Total Expenditures</b>	<b>\$2,933,276</b>	<b>\$3,647,225</b>	<b>\$4,409,015</b>	<b>\$4,141,381</b>	<b>\$5,504,628</b>	

(1) Legislative Appropriations for the Lamar Drinking Water Plant Improvements \$175,000, ARPA Funded Projects - GNT Water Line Relocate \$365,000, Hydrant Valves \$34,000, Lamar Drinking Water Plant \$675,000.  
(2) 57% of Interest Income from Fund 405, totaling \$10,000  
(3) Operating Expense includes Depreciation of \$953,325  
(4) PRESENTATION ONLY - NOT INCLUDED IN TOTAL - Lamar Drinking Water Plant \$1,025,000, Hydrant Valves \$34,000, GNT Water Line Relocation \$350,000, Northwest Well Field, Drill Well #2, \$250,000.

**Water Division**

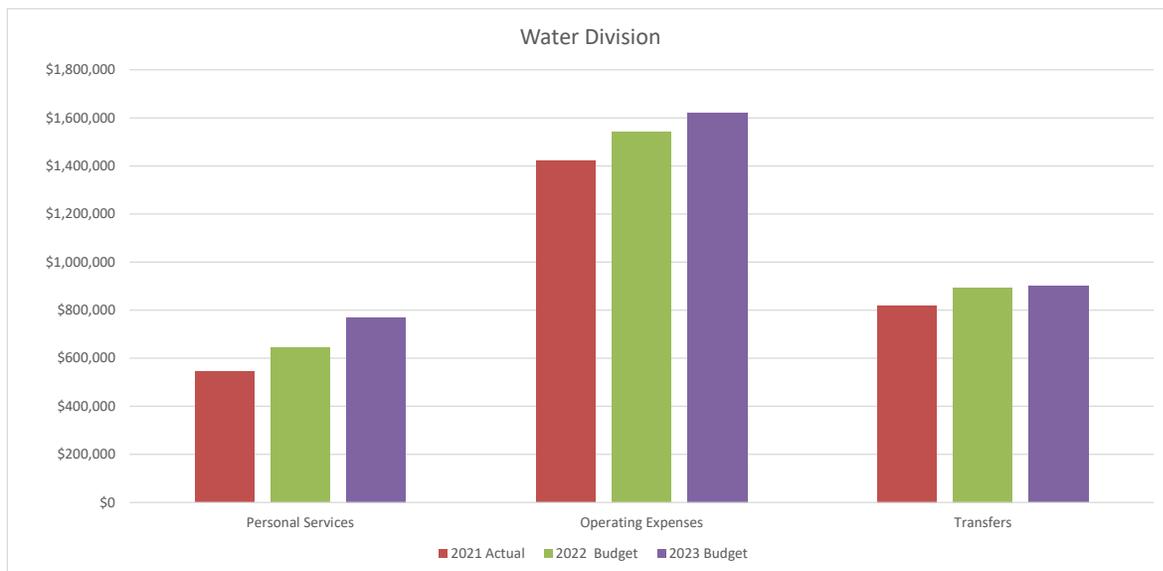
	<b>2021</b>	<b>2022</b>	<b>2023</b>
	<b>Actual</b>	<b>Budget</b>	<b>Budget</b>
Personal Services	\$544,694	\$643,565	\$769,302
Operating Expenses	\$1,421,914	\$1,540,390	\$1,621,281
Capital Outlay	\$0	\$0	\$0
Transfers	\$820,105	\$893,514	\$900,005
<b>Total</b>	<b>\$2,786,714</b>	<b>\$3,077,470</b>	<b>\$3,290,588</b>

**Division Mission**

The Utilities Department provides infrastructure construction and maintenance for utility lines/systems and stormwater drainage to the public so they can live work and play in a safe and functional environment.

The Utilities Department includes Water & Wastewater Division & Sanitation Division.

<b>Staffing</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>
City Engineer	0.51	0.51	0.57
Utilities Superintendent	0	0.57	0.57
Public Works Supervisor	0.57	0	0
Utilities Supervisor	0	0.57	0.57
Crew Leader	2.28	0	0
Utilities Specialist	2.85	2.28	2.28
Plant Operator I & II	2.85	1.57	1.57
Electrical Mechanic	0.57	0.57	0.57
Electrician	0	0.57	0.57
Equipment Operator	0.57	0	0
GIS Utilities Coordinator	0	0.57	0.57
Lead Utilities Worker	0	1.71	1.71
Lead Meter Technician	0	0.57	0.57
Meter Technician	0	0.57	0.57
Water & Wastewater Operator Train.	0.57	0.57	0.57
Admin. Specialist III	1.71	0.57	0.835
Admin. Assistant III	0	0.57	0.57
Customer Service Specialist-Utilities	0	1.14	1.14
<b>Total Employees</b>	<b>12.48</b>	<b>12.91</b>	<b>13.235</b>



Water Department

Account Number	Description	2020 Actual	2021 Actual	2022 Budget	2023 Budget
<b>Category : Expense</b>					
<b>Group : 1.Pnl-1. Total Personnel Service Costs</b>					
51102 401 021 536	Financial & Administrative Salaries	905.38	43,656.47	45,146.05	21,523.33
51200 401 021 536	Regular Salaries & Wages	351,533.45	361,723.36	436,352.69	551,044.90
51202 401 021 536	Emergency Leave Wages	301.10	3,274.16	0.00	0.00
51400 401 021 536	Overtime - Unscheduled	12,768.71	15,819.96	20,000.00	20,000.00
51605 401 021 536	Bereavement Pay	0.00	0.00	0.00	0.00
51610 401 021 536	On Call Pay	5,415.14	4,600.88	4,980.00	8,736.00
52100 401 021 536	FICA Taxes	28,013.71	32,206.35	38,745.62	45,999.77
52200 401 021 536	Retirement Contributions	35,589.91	47,421.69	54,801.00	71,037.21
52301 401 021 536	Life Insurance	2,007.84	2,428.36	3,160.43	3,752.14
52303 401 021 536	Long Term Disability	774.14	912.43	1,164.90	1,383.00
52320 401 021 536	Dental employee	3,341.77	3,405.25	4,264.39	4,541.79
52400 401 021 536	Workers Comp Insurance	26,973.41	29,244.72	34,950.30	41,284.32
52500 401 021 536	Unemployment Compensation	0.00	0.00	0.00	0.00
<b>1.Pnl-1. Total Personnel Service Costs</b>		<b>467,624.56</b>	<b>544,693.63</b>	<b>643,565.38</b>	<b>769,302.46</b>
<b>Group : 2. Op-2. Total Operating Costs</b>					
53101 401 021 536	<b>Medical Services</b>	<b>995.59</b>	<b>1,170.13</b>	<b>2,000.00</b>	<b>2,000.00</b>
	<u>Budget Narratives</u>	<u>Unit/Hour</u>	<u>Rate/Amount</u>	<u>Amount</u>	
	Random Drug Testing, Pre-employment Physical, Immunizations	1.00	2,000.00	2,000.00	
53400 401 021 536	<b>Other Contractual Services</b>	<b>34,705.52</b>	<b>56,555.11</b>	<b>48,534.00</b>	<b>52,500.00</b>
	<u>Budget Narratives</u>	<u>Unit/Hour</u>	<u>Rate/Amount</u>	<u>Amount</u>	
	Contract Mowing	1.00	21,875.00	21,875.00	
	Line Locates - Sunshine 811 Service	1.00	2,000.00	2,000.00	
	Utility Billing Service	1.00	12,825.00	12,825.00	
	Will Smith Courier/Consultant/Electrician	1.00	6,981.00	6,981.00	
	Energy System Group - Measurement and Verification Services	1.00	5,000.00	5,000.00	
	Hernando County Clerks Office IT Svcs	1.00	3,819.00	3,819.00	
53401 401 021 536	<b>Contract Labor</b>	<b>3,552.52</b>	<b>2,159.93</b>	<b>5,000.00</b>	<b>0.00</b>
53402 401 021 536	<b>Laboratory Services</b>	<b>14,173.00</b>	<b>8,973.35</b>	<b>14,000.00</b>	<b>14,000.00</b>
	<u>Budget Narratives</u>	<u>Unit/Hour</u>	<u>Rate/Amount</u>	<u>Amount</u>	
	FDEP Permit Requirements (Bacteriological, Radiological and Heavy Metals Testing)	1.00	7,000.00	7,000.00	
	Unregulated Contaminate Monitoring Rule (UCMR) Samples	1.00	7,000.00	7,000.00	
54000 401 021 536	<b>Travel and Per Diem</b>	<b>23.54</b>	<b>708.35</b>	<b>1,700.00</b>	<b>1,700.00</b>
	<u>Budget Narratives</u>	<u>Unit/Hour</u>	<u>Rate/Amount</u>	<u>Amount</u>	
	Travel for Operator Training and Certification	1.00	1,700.00	1,700.00	
54100 401 021 536	<b>Communication &amp; Freight Charge</b>	<b>4,338.21</b>	<b>5,524.58</b>	<b>5,500.00</b>	<b>100,200.00</b>

Account Number	Description	2020	2021	2022	2023
		Actual	Actual	Budget	Budget
	<b>Budget Narratives</b>	<b>Unit/Hour</b>	<b>Rate/Amount</b>	<b>Amount</b>	
	Cell phones	1.00	2,700.00	2,700.00	
	Dept of Management Svcs - Long Distance/Fax/Alarms	1.00	2,000.00	2,000.00	
	Hernando County Clerks Office Phone Svcs	1.00	1,500.00	1,500.00	
54110 401 021 536	Postage	10,375.08	10,592.49	10,800.00	11,800.00
	<b>Budget Narratives</b>	<b>Unit/Hour</b>	<b>Rate/Amount</b>	<b>Amount</b>	
	Water Bills and Reports (Water Bills \$8,037)	1.00	11,800.00	11,800.00	
54210 401 021 536	Automotive Repair Service	1,328.67	2,119.97	2,000.00	2,500.00
	<b>Budget Narratives</b>	<b>Unit/Hour</b>	<b>Rate/Amount</b>	<b>Amount</b>	
	Outside Repairs	1.00	2,500.00	2,500.00	
54300 401 021 536	Electric	91,746.34	102,096.18	98,000.00	110,000.00
	<b>Budget Narratives</b>	<b>Unit/Hour</b>	<b>Rate/Amount</b>	<b>Amount</b>	
	Potable and Reclaimed Water Pumps and Wells	1.00	110,000.00	110,000.00	
54302 401 021 536	Electric - Street Lighting	0.00	0.00	0.00	0.00
54303 401 021 536	Water	3,930.80	3,809.52	3,875.00	4,000.00
	<b>Budget Narratives</b>	<b>Unit/Hour</b>	<b>Rate/Amount</b>	<b>Amount</b>	
	Proposed	1.00	4,000.00	4,000.00	
54315 401 021 536	Water Distribution	42,814.91	29,318.68	60,000.00	60,000.00
	<b>Budget Narratives</b>	<b>Unit/Hour</b>	<b>Rate/Amount</b>	<b>Amount</b>	
	Replacement of Aging and Undersized Water Lines	1.00	30,000.00	30,000.00	
	Parts/Piping for Water Distribution System	1.00	30,000.00	30,000.00	
54316 401 021 536	Sewerage collection	0.00	154.39	0.00	0.00
54400 401 021 536	Equipment & Vehicle Rental	746.45	1,600.89	3,200.00	3,200.00
	<b>Budget Narratives</b>	<b>Unit/Hour</b>	<b>Rate/Amount</b>	<b>Amount</b>	
	Plotter Rental	1.00	700.00	700.00	
	Equipment Rental for Projects	1.00	2,500.00	2,500.00	
54500 401 021 536	General Business Insurance	100,589.76	111,179.99	132,920.00	132,920.00
	<b>Budget Narratives</b>	<b>Unit/Hour</b>	<b>Rate/Amount</b>	<b>Amount</b>	
	10% increase per PRM	1.00	132,920.00	132,920.00	
54510 401 021 536	Pollution/Environment Insurance	5,564.52	5,118.00	6,161.10	6,161.10
	<b>Budget Narratives</b>	<b>Unit/Hour</b>	<b>Rate/Amount</b>	<b>Amount</b>	
	Pollution Ins	1.00	6,161.10	6,161.10	
54560 401 021 536	Insurance Claims & Deductibles	3,850.00	416.65	1,000.00	1,000.00
	<b>Budget Narratives</b>	<b>Unit/Hour</b>	<b>Rate/Amount</b>	<b>Amount</b>	
	Claims/Deductible	1.00	1,000.00	1,000.00	
54600 401 021 536	Repair & Maintenance Services	7,642.87	6,813.05	12,500.00	12,500.00
	<b>Budget Narratives</b>	<b>Unit/Hour</b>	<b>Rate/Amount</b>	<b>Amount</b>	
	Telemetry System Repairs	1.00	11,750.00	11,750.00	
	Toshia Copier	1.00	750.00	750.00	
54610 401 021 536	Apparatus-Repair & Maint	5,655.46	28,255.85	41,000.00	45,200.00
	<b>Budget Narratives</b>	<b>Unit/Hour</b>	<b>Rate/Amount</b>	<b>Amount</b>	
	Pumps in Wells Maintenance and Replacement	3.00	10,000.00	30,000.00	
	Water Valves	1.00	5,200.00	5,200.00	
	Variable Frequency Drives	2.00	5,000.00	10,000.00	
54700 401 021 536	Printing & Binding Services	3,365.12	3,816.02	3,000.00	4,000.00
	<b>Budget Narratives</b>	<b>Unit/Hour</b>	<b>Rate/Amount</b>	<b>Amount</b>	
	Door Hangers & Work Orders	1.00	4,000.00	4,000.00	
54900 401 021 536	Other Current Charges	8,375.84	1,816.96	4,000.00	4,000.00
	<b>Budget Narratives</b>	<b>Unit/Hour</b>	<b>Rate/Amount</b>	<b>Amount</b>	
	FDEP Water Operating Permits	1.00	4,000.00	4,000.00	
55100 401 021 536	Office Supplies	2,443.92	1,685.08	2,000.00	2,000.00
	<b>Budget Narratives</b>	<b>Unit/Hour</b>	<b>Rate/Amount</b>	<b>Amount</b>	
	Printer/Plotter Ink, Copy Paper, Folders, Calendars, ect.	1.00	2,000.00	2,000.00	

Account Number	Description	2020 Actual	2021 Actual	2022 Budget	2023 Budget
55210 401 021 536	<b>Operating Supplies</b>	14,804.06	7,778.91	12,000.00	13,650.00
	<u>Budget Narratives</u>	<u>Unit/Hour</u>	<u>Rate/Amount</u>	<u>Amount</u>	
	Limerock Screenings -Roadway Preparation for Repairs	1.00	1,200.00	1,200.00	
	Gravel -Repair of Gravel Drives Due to Water Main Breaks	1.00	1,300.00	1,300.00	
	Fill Dirt(Yellow Sand) for Bedding Pipes.	1.00	1,300.00	1,300.00	
	Cones and Barricades	1.00	1,750.00	1,750.00	
	Sod	1.00	2,250.00	2,250.00	
	Hay for Dressing Disturbed Grounds	1.00	500.00	500.00	
	Grass Seed	1.00	550.00	550.00	
	Operational Piping	1.00	4,800.00	4,800.00	
55211 401 021 536	<b>Medical Supplies</b>	0.00	159.88	100.00	100.00
	<u>Budget Narratives</u>	<u>Unit/Hour</u>	<u>Rate/Amount</u>	<u>Amount</u>	
	First Aid Kits Replenishment	1.00	100.00	100.00	
55220 401 021 536	<b>Computer Supplies</b>	56.62	674.59	1,000.00	1,000.00
	<u>Budget Narratives</u>	<u>Unit/Hour</u>	<u>Rate/Amount</u>	<u>Amount</u>	
	Wi-Fi Air Cards for Tablets	5.00	200.00	1,000.00	
55221 401 021 536	<b>Laboratory Supplies</b>	0.00	1,125.00	2,700.00	2,700.00
	<u>Budget Narratives</u>	<u>Unit/Hour</u>	<u>Rate/Amount</u>	<u>Amount</u>	
	Fluoride Test Kits	2.00	450.00	900.00	
	Chlorine Test Kits	2.00	400.00	800.00	
	Meter Probes	2.00	500.00	1,000.00	
55223 401 021 536	<b>Repair &amp; Maintenance Supplies</b>	4,888.77	1,576.95	2,100.00	2,100.00
	<u>Budget Narratives</u>	<u>Unit/Hour</u>	<u>Rate/Amount</u>	<u>Amount</u>	
	Inventory Parts Racks/Rebuild Parts/Tool Cage/ Repairs	1.00	2,100.00	2,100.00	
55224 401 021 536	<b>Replacement Water Meters</b>	32,433.24	23,414.54	55,000.00	58,000.00
	<u>Budget Narratives</u>	<u>Unit/Hour</u>	<u>Rate/Amount</u>	<u>Amount</u>	
	Meter Boxes, Lids	1.00	25,000.00	25,000.00	
	Registers	1.00	33,000.00	33,000.00	
55225 401 021 536	<b>Chemicals Supplies</b>	4,031.23	7,767.36	10,000.00	10,000.00
	<u>Budget Narratives</u>	<u>Unit/Hour</u>	<u>Rate/Amount</u>	<u>Amount</u>	
	Chlorine	8.00	600.00	4,800.00	
	Fluoride	15.00	332.00	4,980.00	
	Reagents for Test Kits	4.00	55.00	220.00	
55226 401 021 536	<b>Safety Supplies &amp; Gear</b>	4,945.47	5,727.54	5,700.00	6,200.00
	<u>Budget Narratives</u>	<u>Unit/Hour</u>	<u>Rate/Amount</u>	<u>Amount</u>	
	Vests, Gloves, Boots, Fire Extinguisher Recertifications, and Hydration	1.00	6,200.00	6,200.00	
55227 401 021 536	<b>Safety Marking Devices</b>	1,435.18	1,037.41	2,000.00	2,000.00
	<u>Budget Narratives</u>	<u>Unit/Hour</u>	<u>Rate/Amount</u>	<u>Amount</u>	
	Marking Paint, Flags, Safety Ribbon, Locator Tape	1.00	2,000.00	2,000.00	
55228 401 021 536	<b>Apparatus Supplies</b>	12,236.00	7,299.50	15,000.00	15,000.00
	<u>Budget Narratives</u>	<u>Unit/Hour</u>	<u>Rate/Amount</u>	<u>Amount</u>	
	Chlorinators, Fluoride Tubing, VFD's, Wires, Starters, Motors	1.00	15,000.00	15,000.00	
55230 401 021 536	<b>Clothing &amp; Uniforms</b>	2,763.65	2,731.94	4,000.00	4,000.00
	<u>Budget Narratives</u>	<u>Unit/Hour</u>	<u>Rate/Amount</u>	<u>Amount</u>	
	Have 5 New Employees	1.00	4,000.00	4,000.00	
55231 401 021 536	<b>Connections-supplies</b>	23,845.38	4,968.71	10,000.00	10,000.00
	<u>Budget Narratives</u>	<u>Unit/Hour</u>	<u>Rate/Amount</u>	<u>Amount</u>	
	Curb Stops, Backflow Preventer Parts, Check Valves	1.00	10,000.00	10,000.00	
55240 401 021 536	<b>Institutional Supplies</b>	730.66	407.51	800.00	800.00
	<u>Budget Narratives</u>	<u>Unit/Hour</u>	<u>Rate/Amount</u>	<u>Amount</u>	
	Cleaning Supplies	1.00	800.00	800.00	
55250 401 021 536	<b>Fuels &amp; Lubricants</b>	18,029.32	14,868.57	20,000.00	30,000.00
	<u>Budget Narratives</u>	<u>Unit/Hour</u>	<u>Rate/Amount</u>	<u>Amount</u>	
	Fuels & Lubricants	1.00	30,000.00	30,000.00	
55251 401 021 536	<b>Tags &amp; Titles</b>	0.00	104.15	250.00	250.00
	<u>Budget Narratives</u>	<u>Unit/Hour</u>	<u>Rate/Amount</u>	<u>Amount</u>	
	Tags and Titles	1.00	250.00	250.00	

Account Number	Description	2020 Actual	2021 Actual	2022 Budget	2023 Budget
55252 401 021 536	Small Tools <u>Budget Narratives</u> Hammers, screw drivers, wrenches, hand saws, polycutters, and power tools.	1,619.39 <u>Unit/Hour</u> 1.00	1,494.54 <u>Rate/Amount</u> 2,000.00	2,000.00 <u>Amount</u> 2,000.00	2,000.00
55253 401 021 536	Auto Repair Supplies ( in-house) <u>Budget Narratives</u> Parts and Tires	10,298.93 <u>Unit/Hour</u> 1.00	9,656.90 <u>Rate/Amount</u> 10,000.00	9,100.00 <u>Amount</u> 10,000.00	10,000.00
55400 401 021 536	Books, Publications, Subscription & Membershp <u>Budget Narratives</u> Florida Rual Water, American Water Works	1,899.24 <u>Unit/Hour</u> 1.00	717.56 <u>Rate/Amount</u> 1,250.00	1,000.00 <u>Amount</u> 1,250.00	1,250.00
55410 401 021 536	Training and Education <u>Budget Narratives</u> Water Plant Operator Certifications Water Distribution Certifications Backflow Certificatons C.E.U.'s for License Renewal State License Renewal, DEP Water Certification Recertification Telemetry Training	906.96 <u>Unit/Hour</u> 1.00 2.00 2.00 11.00 11.00 1.00 1.00	2,649.60 <u>Rate/Amount</u> 390.00 75.00 450.00 35.00 50.00 250.00 3,000.00	5,625.00 <u>Amount</u> 390.00 150.00 900.00 385.00 550.00 250.00 3,000.00	5,625.00
55500 401 021 536	Uncapitalized Equipment <u>Budget Narratives</u> Stihl Chain Saw Stihl Street Saw Vac Equipment	1,790.75 <u>Unit/Hour</u> 1.00 1.00 1.00	1,804.15 <u>Rate/Amount</u> 800.00 800.00 3,500.00	4,330.00 <u>Amount</u> 800.00 800.00 3,500.00	5,100.00
57301 401 021 536	Contribution	0.00	0.00	0.00	0.00

**2. Op-2. Total Operating Costs** 482,932.97 479,850.48 619,895.10 655,456.10

**Group : 5.Tra-5. Total Transfers Out**

56001 401 021 581	Transfer Out to General Fund <u>Budget Narratives</u> 42.75% of \$100,000	224,466.00 <u>Unit/Hour</u> 0.43	39,187.50 <u>Rate/Amount</u> 100,000.00	42,750.00 <u>Amount</u> 42,750.00	42,750.00
56108 401 021 581	Transfer Out to 108	152,007.96	0.00	0.00	0.00
56311 401 021 581	Transfer Out to 311 <u>Budget Narratives</u> 2011 Energy loan - \$276,971 annually - \$23,081 monthly	157,872.96 <u>Unit/Hour</u> 0.57	144,717.08 <u>Rate/Amount</u> 276,971.00	157,873.47 <u>Amount</u> 157,873.47	157,873.47
56406 401 021 581	Transfer Out to 406 <u>Budget Narratives</u> 2013 SunTrust Capital Improvement Loan Principal and Interest  State Revolving Loan 270200 Principal and Interest State Revolving Loan 270201 Principal and Interest	499,376.16 <u>Unit/Hour</u> 0.57  0.57 0.57	453,726.68 <u>Rate/Amount</u> 797,100.00  39,562.00 26,165.00	493,828.28 <u>Amount</u> 454,347.00  22,550.34 14,914.05	491,811.39
56501 401 021 581	Transfer Out to 501 <u>Budget Narratives</u> Based on FY23 budget of \$226,004 times 16.76%	26,069.04 <u>Unit/Hour</u> 1.00	30,909.12 <u>Rate/Amount</u> 25,467.00	33,719.00 <u>Amount</u> 25,467.00	25,467.00
56502 401 021 581	Transfer Out to 502	44,072.04	69,854.62	76,205.00	76,205.00
56609 401 021 581	Transfer Out to 609	5,956.56	5,918.44	6,456.50	6,876.50
56610 401 021 581	Transfer Out to 610	76,278.96	75,791.76	82,681.94	99,021.60

**5.Tra-5. Total Transfers Out** 1,186,099.68 820,105.20 893,514.19 900,004.96

**Group : micro-microix worksheets**

55590 401 021 536	Depreciation	931,661.00	907,995.00	885,295.00	953,325.00
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Account Number	Description	2020 Actual	2021 Actual	2022 Budget	2023 Budget
59300 401 021 536	Meter Deposit Interest	1,773.71	1,051.75	2,500.00	2,500.00
59992 401 021 599	Bad Debt Expenses	12,649.39	9,351.15	10,000.00	10,000.00
	<b>micro-microix worksheets</b>	946,084.10	918,397.90	897,795.00	965,825.00
	<b>Expense</b>	3,086,341.00	2,786,714.00	3,077,470.00	3,290,588.52

**Fund 401 WASTEWATER**

**INFORMATION ABOUT WASTEWATER FUND**

**Description:** Used for Wastewater Department operations

**Revenue Source:** Charges associated with wastewater services

**Expenditures:** For Wastewater Department related expenses

	<b>2019 Actual</b>	<b>2020 Actual</b>	<b>2021 Actual</b>	<b>2022 Budgeted</b>	<b>2023 Adopted</b>	
<b>INCOME</b>						
Intergovernmental Revenue	\$0	\$32,186	\$31,754	\$0	\$0	
Legislative Appropriations/ARPA	0	0	0	825,500	1,585,000	(1)
Charges for Services	2,218,597	2,413,871	2,520,236	2,611,130	2,741,690	
Miscellaneous	20,711	13,720	41,131	10,000	20,000	
Interest Income	22,760	15,464	-464	500	500	
Conection Fees	0	0	0	0	0	
Transfers In	0	4,300	4,300	4,300	4,300	(2)
Prior Year Carry forward	678,238	1,093,663	1,661,473	1,604,633	1,711,567	
<b>Total Income</b>	<b>\$2,940,306</b>	<b>\$3,573,204</b>	<b>\$4,258,430</b>	<b>\$5,056,063</b>	<b>\$6,063,057</b>	
<b>EXPENDITURES</b>						
Personal Services	\$425,665	\$351,602	\$412,001	\$486,305	\$583,757	
Operating Expenditures	623,030	655,806	1,371,884	1,450,087	1,583,947	(3)
Capital Outlays	0	12,567	12,567	2,200,070	2,677,120	(4)
Transfers Out	797,948	891,756	618,387	675,750	670,643	
Restricted Reserves for R & R 5%	110,929	120,694	126,011	130,556	137,084	
Reserves	982,734	1,540,779	1,517,030	2,313,365	3,087,626	
<b>Total Expenditures</b>	<b>\$2,940,306</b>	<b>\$3,573,204</b>	<b>\$4,258,430</b>	<b>\$5,056,063</b>	<b>\$6,063,057</b>	

(1) Legislative Appropriations for Reclaim Water to Cascades \$253,000 and Brooksville Sewer Rehabilitation Phase IV \$360,000, ARPA Funded Projects - Lakeside Lift Station \$190,000, Lift Station Generators \$632,000, Headworks \$150,000.

(2) 43% of Interest Income from Fund 405 totaling \$10,000.

(3) Operating Expense includes Depreciation of \$717,699.

(4) PRESENTATION ONLY - NOT INCLUDED IN TOTAL - Brooksville Sewer Rehabilitation Phase IV \$360,000, Reclaim Water to Cascades \$275,000, Lake Side Mobil Home Station \$190,000, Lift Station Generators \$632,000, Headworks \$400,000, Oxidation Ditch Cleanout \$100,000, Master Lift Station Cortez Blvd \$720,120.

**Wastewater Division**

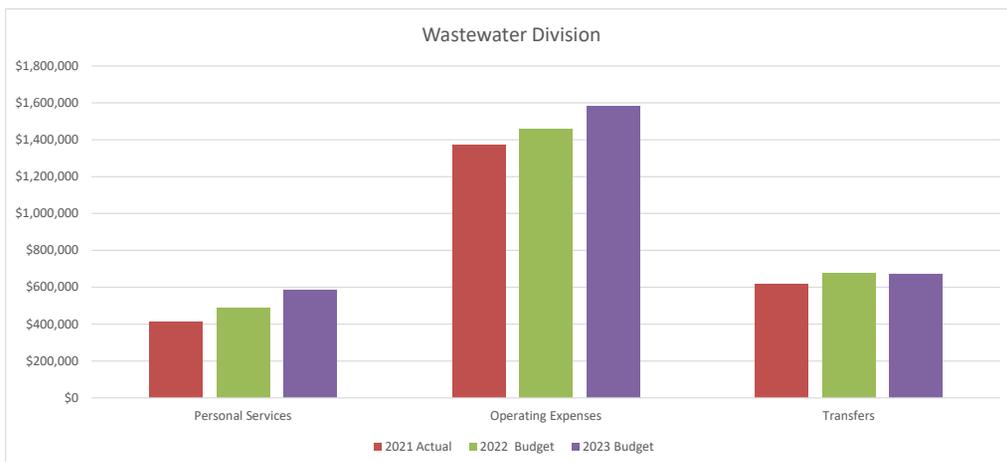
	2021 Actual	2022 Budget	2023 Budget
Personal Services	\$412,001	\$486,305	\$583,757
Operating Expenses	\$1,371,884	\$1,459,593	\$1,583,947
Capital Outlay	\$0	\$0	\$0
Transfers	\$618,387	\$675,750	\$670,643
<b>Total</b>	<b>\$2,402,273</b>	<b>\$2,621,648</b>	<b>\$2,838,347</b>

**Division Mission**

The Utilities Department provides infrastructure construction and maintenance for utility lines/systems and stormwater drainage to the public so they can live work and play in a safe and functional environment.

The Utilities Department includes Water & Wastewater Division & Sanitation Division.

Staffing	2021	2022	2023
City Engineer	0.39	0.39	0.43
Utilities Superintendent	0	0.43	0.43
Public Works Supervisor	0.43	0	0
Utilities Supervisor	0	0.43	0.43
Crew Leader	1.72	0	0
Utilities Specialist	2.15	1.72	1.72
Plant Operator III	0	0	0
Plant Operator I & II	2.15	1.43	1.43
Electrical Mechanic	0.43	0.43	0.43
Electrician	0	0.43	0.43
Equipment Operator	0.43	0	0
GIS Utilities Coordinator	0	0.43	0.43
Lead Utilities Worker	0	1.29	1.29
Lead Meter Technician	0	0.43	0.43
Meter Technician	0	0.43	0.43
Water & Wastewater Operator Train.	0.43	0.43	0.43
Admin. Specialist III	1.29	0.43	0.665
Admin. Assistant III	0	0.43	0.43
Customer Service Specialist-Utilities	0	0.86	0.86
<b>Total Employees</b>	<b>9.42</b>	<b>9.99</b>	<b>10.265</b>



Wastewater Department

Account Number	Description	2020 Actual	2021 Actual	2022 Budget	2023 Budget
<b>Category : Expense</b>					
<b>Group : 1.Pnl-1. Total Personnel Service Costs</b>					
51102 401 027 536	Financial & Administrative Salaries	683.06	32,933.88	34,057.55	15,943.21
51200 401 027 536	Regular Salaries & Wages	266,397.22	274,840.48	332,827.55	419,532.21
51202 401 027 536	Emergency Leave Wages	227.14	2,469.98	0.00	0.00
51400 401 027 536	Overtime - Unscheduled	8,321.06	10,510.57	12,000.00	12,000.00
51610 401 027 536	On Call Pay	3,388.06	3,411.72	3,767.00	8,736.00
52100 401 027 536	FICA Taxes	21,089.71	24,342.00	29,272.89	34,900.17
52200 401 027 536	Retirement Contributions	26,428.14	36,261.89	41,402.96	53,898.65
52301 401 027 536	Life Insurance	1,525.22	1,812.78	2,387.75	2,846.76
52303 401 027 536	Long Term Disability	590.44	692.28	880.10	1,049.29
52320 401 027 536	Dental employee	2,603.62	2,645.29	3,298.11	3,506.16
52400 401 027 536	Workers Comp Insurance	20,348.42	22,080.60	26,411.03	31,344.22
52500 401 027 536	Unemployment Compensation	0.00	0.00	0.00	0.00
<b>1.Pnl-1. Total Personnel Service Costs</b>		<b>351,602.09</b>	<b>412,001.47</b>	<b>486,304.94</b>	<b>583,756.67</b>

**Group : 2. Op-2. Total Operating Costs**

53101 401 027 536	Medical Services	1,059.22	628.92	900.00	900.00
<b>Budget Narratives</b>		<b>Unit/Hour</b>	<b>Rate/Amount</b>	<b>Amount</b>	
Radom Drug Screening, Pre-employment Physical		1.00	900.00	900.00	
53400 401 027 536	Other Contractual Services	86,319.20	135,497.55	110,067.00	132,901.25
<b>Budget Narratives</b>		<b>Unit/Hour</b>	<b>Rate/Amount</b>	<b>Amount</b>	
Sludge Hauling and Disposal		1.00	88,503.75	88,503.75	
Contract Mowing		1.00	13,750.00	13,750.00	
Line Locates- Sunshine 811 Service Calls		1.00	975.00	975.00	
Utility Billing Service		1.00	9,675.00	9,675.00	
Emergency Repair (William Smith)		1.00	12,500.00	12,500.00	
Energy System Group - Measurement and Verification Services		1.00	4,283.75	4,283.75	
Hernando County Clerks Office IT Svcs		1.00	3,213.75	3,213.75	
53401 401 027 536	Contract Labor	2,679.93	1,666.65	4,000.00	0.00
53402 401 027 536	Laboratory Services	9,809.00	11,149.65	10,000.00	10,000.00
<b>Budget Narratives</b>		<b>Unit/Hour</b>	<b>Rate/Amount</b>	<b>Amount</b>	
Bacteriological, Chemical, and Heavy Metal Samples as required by the FDEP		1.00	10,000.00	10,000.00	
54000 401 027 536	Travel and Per Diem	20.46	416.65	1,000.00	1,000.00
<b>Budget Narratives</b>		<b>Unit/Hour</b>	<b>Rate/Amount</b>	<b>Amount</b>	
Travel to Courses by the FDEP & TREEO Center (UF)		1.00	1,000.00	1,000.00	
54100 401 027 536	Communication & Freight Charge	6,614.46	7,424.53	8,500.00	9,000.00
<b>Budget Narratives</b>		<b>Unit/Hour</b>	<b>Rate/Amount</b>	<b>Amount</b>	
Phone Charges		1.00	9,000.00	9,000.00	

Account Number	Description	2020 Actual	2021 Actual	2022 Budget	2023 Budget
54110 401 027 536	Postage	7,976.63	8,762.73	10,000.00	11,000.00
	<u>Budget Narratives</u>	<u>Unit/Hour</u>	<u>Rate/Amount</u>	<u>Amount</u>	
	Utility Bills Postage	1.00	11,000.00	11,000.00	
54210 401 027 536	Automotive Repair Service	5,377.21	2,708.35	6,500.00	6,500.00
	<u>Budget Narratives</u>	<u>Unit/Hour</u>	<u>Rate/Amount</u>	<u>Amount</u>	
	Outside Repairs	1.00	6,500.00	6,500.00	
54300 401 027 536	Electric	140,991.64	147,716.92	155,000.00	162,000.00
	<u>Budget Narratives</u>	<u>Unit/Hour</u>	<u>Rate/Amount</u>	<u>Amount</u>	
	Operation of 27 Pump Station & Will Smith WRF	1.00	162,000.00	162,000.00	
	Remove	1.00	0.00	0.00	
54303 401 027 536	Water	9,467.90	8,508.02	8,000.00	9,000.00
	<u>Budget Narratives</u>	<u>Unit/Hour</u>	<u>Rate/Amount</u>	<u>Amount</u>	
	Proposed	1.00	9,000.00	9,000.00	
54314 401 027 536	Effluent Disposal Permit	27,656.60	10,729.15	25,750.00	28,000.00
	<u>Budget Narratives</u>	<u>Unit/Hour</u>	<u>Rate/Amount</u>	<u>Amount</u>	
	Proposed	1.00	28,000.00	28,000.00	
54316 401 027 536	Sewerage collection	5,266.44	3,333.35	8,000.00	8,000.00
	<u>Budget Narratives</u>	<u>Unit/Hour</u>	<u>Rate/Amount</u>	<u>Amount</u>	
	Sweeps, Cleanouts, Megalugs, Pipes, Plumbing, Tapping Saddles, and Repair Fittings.	1.00	8,000.00	8,000.00	
54400 401 027 536	Equipment & Vehicle Rental	1,591.44	625.33	1,000.00	1,000.00
	<u>Budget Narratives</u>	<u>Unit/Hour</u>	<u>Rate/Amount</u>	<u>Amount</u>	
	Compressor, Trencher, Ditch Witch, and Bypass Pump.	1.00	1,000.00	1,000.00	
54401 401 027 536	Rentals & Leases	0.00	416.65	1,000.00	1,000.00
	<u>Budget Narratives</u>	<u>Unit/Hour</u>	<u>Rate/Amount</u>	<u>Amount</u>	
	Man Lift rental	1.00	1,000.00	1,000.00	
54500 401 027 536	General Business Insurance	75,883.56	83,871.51	100,270.50	110,297.00
	<u>Budget Narratives</u>	<u>Unit/Hour</u>	<u>Rate/Amount</u>	<u>Amount</u>	
	10% increase per PRM	1.00	110,297.00	110,297.00	
54510 401 027 536	Pollution/Environment Insurance	4,197.72	3,799.38	4,500.00	4,500.00
54560 401 027 536	Insurance Claims & Deductibles	0.00	416.65	1,000.00	1,000.00
	<u>Budget Narratives</u>	<u>Unit/Hour</u>	<u>Rate/Amount</u>	<u>Amount</u>	
	Claims/Deductible	1.00	1,000.00	1,000.00	
54600 401 027 536	Repair & Maintenance Services	33,440.72	28,305.16	45,000.00	45,000.00
	<u>Budget Narratives</u>	<u>Unit/Hour</u>	<u>Rate/Amount</u>	<u>Amount</u>	
	WSSWRF Repair	1.00	16,500.00	16,500.00	
	Outside Contactors ( gen.,wwtp repair)	1.00	10,000.00	10,000.00	
	Monitoring Wells to be replaced	3.00	6,000.00	18,000.00	
	Toshiba Copier	1.00	500.00	500.00	
54610 401 027 536	Apparatus-Repair & Maint	40,097.54	34,367.97	75,000.00	80,000.00
	<u>Budget Narratives</u>	<u>Unit/Hour</u>	<u>Rate/Amount</u>	<u>Amount</u>	
	Bypass Pump	1.00	50,000.00	50,000.00	
	5hp Lift Station Replacement Pump	3.00	10,000.00	30,000.00	
54700 401 027 536	Printing & Binding Services	2,546.11	2,864.68	2,300.00	3,000.00
	<u>Budget Narratives</u>	<u>Unit/Hour</u>	<u>Rate/Amount</u>	<u>Amount</u>	
	Work Orders and Door Hangers	1.00	3,000.00	3,000.00	
54810 401 027 536	Promotional Activities	0.00	208.35	500.00	500.00
	<u>Budget Narratives</u>	<u>Unit/Hour</u>	<u>Rate/Amount</u>	<u>Amount</u>	
	Proposed	1.00	500.00	500.00	
54900 401 027 536	Other Current Charges	161.52	375.23	700.00	700.00
	<u>Budget Narratives</u>	<u>Unit/Hour</u>	<u>Rate/Amount</u>	<u>Amount</u>	
	Vehicle Towing, Tolls, Wrecker Service, etc.	1.00	700.00	700.00	
55100 401 027 536	Office Supplies	1,998.03	1,450.82	2,000.00	2,000.00
	<u>Budget Narratives</u>	<u>Unit/Hour</u>	<u>Rate/Amount</u>	<u>Amount</u>	
	Pens, Paper, Soap, Desk Items, and Phone Chargers	1.00	2,000.00	2,000.00	

Account Number	Description	2020 Actual	2021 Actual	2022 Budget	2023 Budget
55210 401 027 536	<b>Operating Supplies</b>	13,316.24	11,031.22	10,000.00	10,000.00
	<u>Budget Narratives</u>	<u>Unit/Hour</u>	<u>Rate/Amount</u>	<u>Amount</u>	
	Keys, Batteries, Padlocks	1.00	5,000.00	5,000.00	
	Cold Patch, Limerock, Fill Dirt and 57 Rock	1.00	5,000.00	5,000.00	
55211 401 027 536	<b>Medical Supplies</b>	0.00	170.92	200.00	200.00
	<u>Budget Narratives</u>	<u>Unit/Hour</u>	<u>Rate/Amount</u>	<u>Amount</u>	
	Refurbish First Aid Kits	1.00	200.00	200.00	
55220 401 027 536	<b>Computer Supplies</b>	42.72	1,955.21	1,000.00	1,500.00
	<u>Budget Narratives</u>	<u>Unit/Hour</u>	<u>Rate/Amount</u>	<u>Amount</u>	
	Keyboards, Mouse, Memory Cards, etc	1.00	1,500.00	1,500.00	
55221 401 027 536	<b>Laboratory Supplies</b>	1,701.92	2,500.00	6,000.00	7,500.00
	<u>Budget Narratives</u>	<u>Unit/Hour</u>	<u>Rate/Amount</u>	<u>Amount</u>	
	Beakers, Test Equipment, Filter Paper, Pipets, Vials	1.00	1,000.00	1,000.00	
	New more reliable probe	1.00	6,500.00	6,500.00	
55223 401 027 536	<b>Repair &amp; Maintenance Supplies</b>	12,006.10	28,382.39	10,000.00	10,000.00
	<u>Budget Narratives</u>	<u>Unit/Hour</u>	<u>Rate/Amount</u>	<u>Amount</u>	
	Telemetry System	1.00	5,000.00	5,000.00	
	Clamps, Nuts, Bolts, and Diamond Blades	1.00	5,000.00	5,000.00	
55224 401 027 536	<b>Replacement Water Meters</b>	0.00	0.00	0.00	0.00
55225 401 027 536	<b>Chemicals Supplies</b>	52,125.66	78,865.80	57,500.00	72,500.00
	<u>Budget Narratives</u>	<u>Unit/Hour</u>	<u>Rate/Amount</u>	<u>Amount</u>	
	Chlorine Liquid, Powder	1.00	39,500.00	39,500.00	
	Lime for pH Control	1.00	3,000.00	3,000.00	
	Polymer for Microbial Control	1.00	30,000.00	30,000.00	
55226 401 027 536	<b>Safety Supplies &amp; Gear</b>	3,334.38	4,135.49	3,300.00	4,000.00
	<u>Budget Narratives</u>	<u>Unit/Hour</u>	<u>Rate/Amount</u>	<u>Amount</u>	
	Vests, Boots, Hats, Gloves, Safety Glasses, Back Braces, Rain Gear, Ear Protection, and Dust Masks	1.00	1,700.00	1,700.00	
	immunizations and hydration	1.00	2,300.00	2,300.00	
55227 401 027 536	<b>Safety Marking Devices</b>	1,082.66	569.67	1,000.00	1,000.00
	<u>Budget Narratives</u>	<u>Unit/Hour</u>	<u>Rate/Amount</u>	<u>Amount</u>	
	Locate Paint, Flags, Safety Ribbon	1.00	1,000.00	1,000.00	
55228 401 027 536	<b>Apparatus Supplies</b>	71,371.91	28,133.35	65,000.00	65,000.00
	<u>Budget Narratives</u>	<u>Unit/Hour</u>	<u>Rate/Amount</u>	<u>Amount</u>	
	Solenoid, Gear Box Reducer, Circuit Boards, Pumps and Motors, Mother Boards, Instruments, Meters	1.00	35,000.00	35,000.00	
	Gear Box	1.00	30,000.00	30,000.00	
55230 401 027 536	<b>Clothing &amp; Uniforms</b>	2,240.17	1,845.32	2,500.00	2,500.00
	<u>Budget Narratives</u>	<u>Unit/Hour</u>	<u>Rate/Amount</u>	<u>Amount</u>	
	Proposed	1.00	2,500.00	2,500.00	
55231 401 027 536	<b>Connections-supplies</b>	6,859.59	1,666.65	4,000.00	4,000.00
	<u>Budget Narratives</u>	<u>Unit/Hour</u>	<u>Rate/Amount</u>	<u>Amount</u>	
	Pipe, Fittings	1.00	4,000.00	4,000.00	
55240 401 027 536	<b>Institutional Supplies</b>	549.00	328.45	500.00	500.00
	<u>Budget Narratives</u>	<u>Unit/Hour</u>	<u>Rate/Amount</u>	<u>Amount</u>	
	Cleaning Supplies, Mops, Brooms, and Bug Spray	1.00	500.00	500.00	
55250 401 027 536	<b>Fuels &amp; Lubricants</b>	13,928.61	13,503.81	20,000.00	30,000.00
	<u>Budget Narratives</u>	<u>Unit/Hour</u>	<u>Rate/Amount</u>	<u>Amount</u>	
	Propane, Gasoline, Oil, and Diesel Fuel	1.00	30,000.00	30,000.00	
55251 401 027 536	<b>Tags &amp; Titles</b>	0.00	245.14	250.00	250.00
	<u>Budget Narratives</u>	<u>Unit/Hour</u>	<u>Rate/Amount</u>	<u>Amount</u>	
	Proposed	1.00	250.00	250.00	
55252 401 027 536	<b>Small Tools</b>	2,347.57	3,085.90	5,000.00	5,000.00
	<u>Budget Narratives</u>	<u>Unit/Hour</u>	<u>Rate/Amount</u>	<u>Amount</u>	
	Screw Drivers, Hammers, Power Tools, Sockets	1.00	5,000.00	5,000.00	

Account Number	Description	2020 Actual	2021 Actual	2022 Budget	2023 Budget
55253 401 027 536	Auto Repair Supplies ( in-house)	6,226.08	3,750.66	9,000.00	9,000.00
	<u>Budget Narratives</u>	<u>Unit/Hour</u>	<u>Rate/Amount</u>	<u>Amount</u>	
	Tires, Filters, Brake Pads, and Freon	1.00	9,000.00	9,000.00	
55400 401 027 536	Books, Publications, Subscription & Membershp	285.26	208.35	500.00	500.00
	<u>Budget Narratives</u>	<u>Unit/Hour</u>	<u>Rate/Amount</u>	<u>Amount</u>	
	Operating Manuals and AWWA and Florida Rural Water Association Memberships	1.00	500.00	500.00	
55410 401 027 536	Training and Education	577.81	1,784.10	2,000.00	2,000.00
	<u>Budget Narratives</u>	<u>Unit/Hour</u>	<u>Rate/Amount</u>	<u>Amount</u>	
	Wastewater Operator Certifications, Licensing and Continuing Education Units	1.00	2,000.00	2,000.00	
55500 401 027 536	Uncapitalized Equipment	4,654.99	1,833.30	4,000.00	4,500.00
	<u>Budget Narratives</u>	<u>Unit/Hour</u>	<u>Rate/Amount</u>	<u>Amount</u>	
	Street Saw , Generator parts, and Chain Saw	1.00	1,900.00	1,900.00	
	TV Equipment	1.00	2,600.00	2,600.00	

**2. Op-2. Total Operating Costs** 655,806.00 679,239.93 782,737.50 857,248.25

**Group :** 3.Cap-3. Total Capital Outlay Costs

55630 401 027 536	Improvements Other Than Building	0.00	0.00	0.00	0.00
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**3.Cap-3. Total Capital Outlay Costs** 0.00 0.00 0.00 0.00

**Group :** 5.Tra-5. Total Transfers Out

56001 401 027 581	Transfer Out to General Fund	170,000.04	29,562.50	32,250.00	32,250.00
	<u>Budget Narratives</u>	<u>Unit/Hour</u>	<u>Rate/Amount</u>	<u>Amount</u>	
	32.25% of \$100,000	0.32	100,000.00	32,250.00	

56108 401 027 581	Transfer Out to 108	114,672.00	0.00	0.00	0.00
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56311 401 027 581	Transfer Out to 311	119,098.08	109,172.99	119,097.53	119,097.53
	<u>Budget Narratives</u>	<u>Unit/Hour</u>	<u>Rate/Amount</u>	<u>Amount</u>	
	2011 Energy loan - \$276,971 annually - \$23,081 monthly	0.43	276,971.00	119,097.53	

56406 401 027 581	Transfer Out to 406	373,035.84	340,440.92	372,537.12	371,015.61
	<u>Budget Narratives</u>	<u>Unit/Hour</u>	<u>Rate/Amount</u>	<u>Amount</u>	
	2013 SunTrust Capital Improvement Loan	0.43	797,100.00	342,753.00	
	State Revolving Loan 270200 - Principal and Interest	0.43	39,562.00	17,011.66	
	State Revolving Loan 270201 - Principal and Interest	0.43	26,165.00	11,250.95	

56501 401 027 581	Transfer Out to 501	19,665.96	23,317.25	25,437.00	9,041.00
	<u>Budget Narratives</u>	<u>Unit/Hour</u>	<u>Rate/Amount</u>	<u>Amount</u>	
	Based on FY23 Budget of \$226,004 times 5.95%	1.00	9,041.00	9,041.00	

56502 401 027 581	Transfer Out to 502	33,246.96	52,697.37	57,488.00	57,488.00
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56609 401 027 581	Transfer Out to 609	4,493.52	2,496.78	4,993.50	5,308.50
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56610 401 027 581	Transfer Out to 610	57,543.72	31,973.40	63,946.76	76,442.40
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**5.Tra-5. Total Transfers Out** 891,756.12 618,386.31 675,749.91 670,643.04

**Group :** micro-microix worksheets

55590 401 027 536	Depreciation	702,832.00	684,979.00	667,855.00	717,699.00
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59300 401 027 536	Meter Deposit Interest	1,338.05	424.27	1,000.00	1,000.00
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59990 401 027 599	Penalties	0.00	0.00	0.00	0.00
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59992 401 027 599	Bad Debt Expenses	10,970.47	7,240.47	8,000.00	110,000.00
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Account Number	Description	<u>2020 Actual</u>	<u>2021 Actual</u>	<u>2022 Budget</u>	<u>2023 Budget</u>
	<b>micro-microix worksheets</b>	715,140.52	692,643.74	676,855.00	726,699.00
	<b>Expense</b>	<u>2,614,304.73</u>	<u>2,402,271.45</u>	<u>2,621,647.35</u>	<u>2,838,346.96</u>

**FUND 405 LOAN AND BOND RESERVE FUND**

**INFORMATION ABOUT LOAN AND BOND RESERVE FUND**

**Description:** Reserve Required for The SunTrust 2013 Capital Improvement Loan

**Revenue Source:** From The City's Water & Wastewater Funds

**Expenditures:** To be held in reserve for the loan

	2019 Actual	2020 Actual	2021 Actual	2022 Budgeted	2023 Adopted
<b>INCOME</b>					
Intergovernmental Revenue	\$0	\$0	\$0	\$0	\$0
Fines & Forfeitures	0	0	0	0	0
Miscellaneous	0	0	0	0	0
Interest Income	23,548	20,297	0	0	0
Conection Fees	0	0	0	0	0
Transfers In	0	0	0	0	0
Prior Year Carry forward	783,997	800,915	806,212	806,212	806,212
<b>Total Income</b>	<b>\$807,545</b>	<b>\$821,212</b>	<b>\$806,212</b>	<b>\$806,212</b>	<b>\$806,212</b>
<b>EXPENDITURES</b>					
Personal Services	\$0	\$0	\$0	\$0	\$0
Operating Expenditures	0	0	0	0	0
Capital Outlays	0	0	0	0	0
Transfers Out	6,630	15,000	10,000	0	0
Reserves	800,915	806,212	796,212	806,212	806,212
<b>Total Expenditures</b>	<b>\$807,545</b>	<b>\$821,212</b>	<b>\$806,212</b>	<b>\$806,212</b>	<b>\$806,212</b>

**FUND 406 UTILITIES BOND & LOAN FUND**

**INFORMATION ABOUT UTILITIES BOND & LOAN FUND**

**Description:** Utilities Bonds: 2013 Suntrust Capital Improvement Loan & the two State Revolving loans.

**Revenue Source:** Utilities Funds revenues

**Expenditures:** For payment of the 2013 Suntrust Capital Improvement Loan and the two State Revolving Loans.

	<b>2019 Actual</b>	<b>2020 Actual</b>	<b>2021 Actual</b>	<b>2022 Budgeted</b>	<b>2023 Adopted</b>
<b>INCOME</b>					
Intergovernmental Revenue	\$0	\$0	\$0	\$0	\$0
Fines & Forfeitures	0	0	0	0	0
Miscellaneous	0	0	0	0	0
Interest Income	7,441	(2,058)	502	500	500
Conection Fees	0	0	0	0	0
Transfers In	872,827	872,412	869,832	866,366	862,827
Prior Year Carry forward	341,116	354,957	355,617	425,283	356,636
<b>Total Income</b>	<b>\$1,221,384</b>	<b>\$1,225,311</b>	<b>\$1,225,951</b>	<b>\$1,292,149</b>	<b>\$1,219,963</b>
<b>EXPENDITURES</b>					
Bond Interest	\$196,791	\$177,800	\$166,123	\$145,459	\$124,290
Amortization Expense	3,346	0	0	0	0
Bond Issuance Cost	0	0	0	0	0
Loan Principal (Presentation only)	666,290	691,894	703,693	720,906	738,537
Transfers Out	0	0	0	0	0
Reserves	354,957	355,617	356,135	425,784	357,136
<b>Total Expenditures</b>	<b>\$1,221,384</b>	<b>\$1,225,311</b>	<b>\$1,225,951</b>	<b>\$1,292,149</b>	<b>\$1,219,963</b>

**FUND 407 WATER CONNECTION FEES**

**INFORMATION ABOUT WATER CONNECTION FEES**

**Description:** Impact Fees for Water connections

**Revenue Source:** Impact Fees collected on new construction.

**Expenditures:** To be used for Water construction due to growth.

	<b>2019 Actual</b>	<b>2020 Actual</b>	<b>2021 Actual</b>	<b>2022 Budgeted</b>	<b>2023 Adopted</b>
<b>INCOME</b>					
Intergovernmental Revenue	\$0	\$0	\$0	\$0	\$0
Fines & Forfeitures	0	0	0	0	0
Miscellaneous	0	0	0	0	0
Interest Income	539	257	18	75	75
Conection Fees	9,321	22,648	30,917	10,000	30,000
Transfers In	0	0	0	0	0
Prior Year Carry forward	269,089	278,949	301,854	321,758	332,789
<b>Total Income</b>	<b>\$278,949</b>	<b>\$301,854</b>	<b>\$332,789</b>	<b>\$331,833</b>	<b>\$362,864</b>
<b>EXPENDITURES</b>					
Personal Services	\$0	\$0	\$0	\$0	\$0
Operating Expenditures	0	0	0	0	0
Capital Outlays	0	0	0	0	0
Transfers Out	0	0	0	0	0
Reserves	278,949	301,854	332,789	331,833	362,864
<b>Total Expenditures</b>	<b>\$278,949</b>	<b>\$301,854</b>	<b>\$332,789</b>	<b>\$331,833</b>	<b>\$362,864</b>

**FUND 408 WASTEWATER CONNECTION FEES**

**INFORMATION ABOUT WASTEWATER CONNECTION FEES**

**Description:** Impact Fees for Water connections

**Revenue Source:** Impact Fees collected on new construction.

**Expenditures:** To be used for Water construction due to growth.

	<b>2019 Actual</b>	<b>2020 Actual</b>	<b>2021 Actual</b>	<b>2022 Budgeted</b>	<b>2023 Adopted</b>
<b>INCOME</b>					
Intergovernmental Revenue	\$0	\$0	\$0	\$0	\$0
Fines & Forfeitures	0	0	0	0	0
Miscellaneous	0	0	0	0	0
Interest Income	1,665	684	70	100	100
Connection Fees	48,238	52,478	54,951	20,000	50,000
Transfers In	0	0	0	0	0
Prior Year Carry forward	484,778	534,681	587,843	457,943	762,914
<b>Total Income</b>	<b>\$534,681</b>	<b>\$587,843</b>	<b>\$642,864</b>	<b>\$478,043</b>	<b>\$813,014</b>
<b>EXPENDITURES</b>					
Personal Services	\$0	\$0	\$0	\$0	\$0
Operating Expenditures	0	0	0	0	0
Capital Outlays	0	0	0	0	0
Transfers Out	0	0	0	0	0
Reserves	534,681	587,843	642,864	478,043	813,014
<b>Total Expenditures</b>	<b>\$534,681</b>	<b>\$587,843</b>	<b>\$642,864</b>	<b>\$478,043</b>	<b>\$813,014</b>

**FUND 409 COBB ROAD WASTEWATER CAPACITY FUND**

**INFORMATION ABOUT COBB ROAD WASTEWATER CAPACITY FUND**

**Description:** Cobb Road Wastewater Expansion

**Revenue Source:** Cresent Settlement

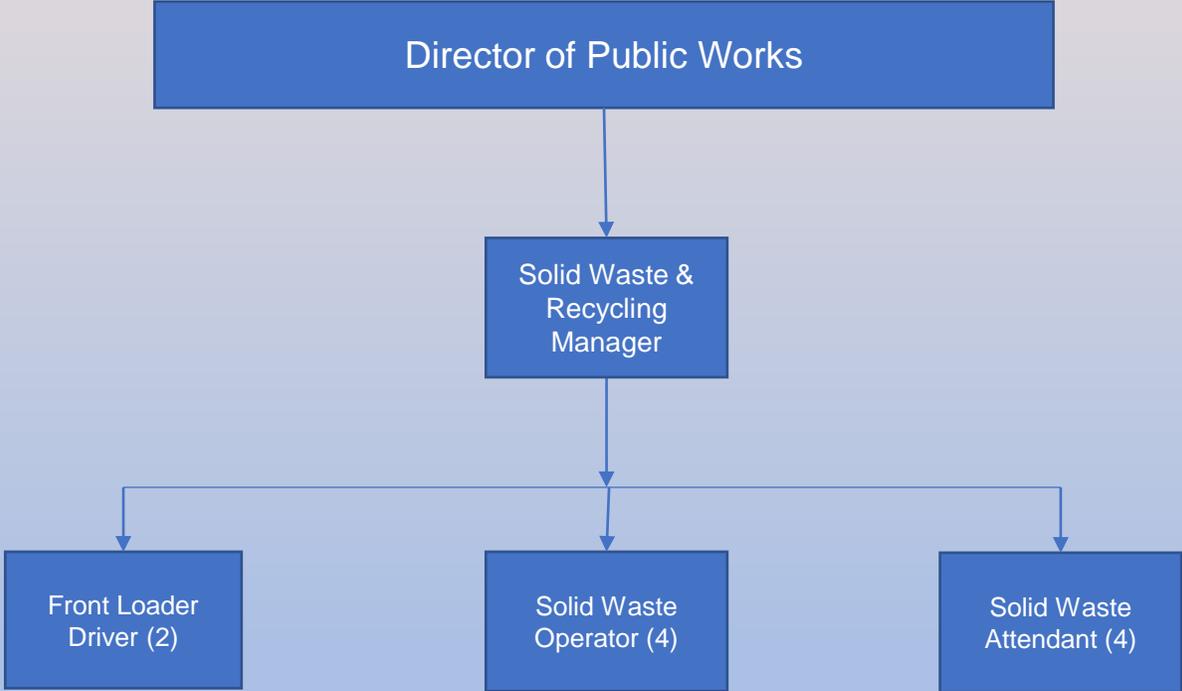
**Expenditures:** To increase capacity of Cobb Road wastewater treatment plant.

	2019 Actual	2020 Actual	2021 Actual	2022 Budgeted	2023 Adopted
<b>INCOME</b>					
Intergovernmental Revenue	\$0	\$0	\$0	\$0	\$0
Insurance Claims/Settlements	0	0	0	0	0
Miscellaneous	0	0	0	0	0
Interest Income	96,810	81,806	190	2,500	2,500
Conection Fees	0	0	0	0	0
Transfers In	0	0	0	0	0
Prior Year Carry forward	3,566,750	3,663,560	3,745,366	3,747,866	3,745,556
<b>Total Income</b>	<b>\$3,663,560</b>	<b>\$3,745,366</b>	<b>\$3,745,556</b>	<b>\$3,750,366</b>	<b>\$3,748,056</b>
<b>EXPENDITURES</b>					
Personal Services	\$0	\$0	\$0	\$0	\$0
Operating Expenditures	0	0	0	0	0
Capital Outlays	0	0	0	2,576,261	2,576,261 (1)
Transfers Out	0	0	0	0	0
Restricted Reserves	3,537,938	3,537,938	3,537,938	1,074,105	1,074,105
Reserves	125,622	207,428	207,618	100,000	97,690
<b>Total Expenditures</b>	<b>\$3,663,560</b>	<b>\$3,745,366</b>	<b>\$3,745,556</b>	<b>\$3,750,366</b>	<b>\$3,748,056</b>

(1) William S. Smith Reclamaiton Facility Expantion/Oxidation Ditch



# Utilities Department – Sanitation Division





**FUND 403 SANITATION**

**INFORMATION ABOUT SANITATION FUND**

**Description:** Used for Sanitation Department operations

**Revenue Source:** Charges associated with sanitation services

**Expenditures:** For Sanitation Department related expenses

	<b>2019 Actual</b>	<b>2020 Actual</b>	<b>2021 Actual</b>	<b>2022 Budget</b>	<b>2023 Adopted</b>
<b>INCOME</b>					
Intergovernmental Revenue	\$137,971	\$7,772	\$1,124	\$0	\$0
Charges for Services	1,623,918	1,650,694	1,717,399	1,675,880	1,759,674
Miscellaneous	5,934	11,859	5,785	1,500	1,500
Interest Income	6,348	4,976	6	500	500
Transfers In	0	0	0	0	0
Prior Year Carry forward	1,279,591	1,352,258	1,565,091	1,736,979	1,892,450
<b>Total Income</b>	<b>\$3,053,762</b>	<b>\$3,027,559</b>	<b>\$3,289,405</b>	<b>\$3,414,859</b>	<b>\$3,654,124</b>
<b>EXPENDITURES</b>					
Personal Services	\$420,646	\$447,791	\$576,474	\$653,391	\$717,253
Operating Expenditures	481,076	522,563	576,291	667,175	722,105 (1)
Capital Outlay	0	0	0	422,050	210,000 (2)
Transfers Out	799,782	492,114	338,520	369,294	364,820
Reserves	1,352,258	1,565,091	1,841,755	1,857,499	1,849,946
<b>Total Expenditures</b>	<b>\$3,053,762</b>	<b>\$3,027,559</b>	<b>\$3,289,405</b>	<b>\$3,414,859</b>	<b>\$3,654,124</b>

(1) Operating Expense includes Depreciation of \$100,000

(2) PRESENTATION ONLY - NOT INCLUDED IN TOTAL -- Boom Truck \$210,000

**Sanitation Division**

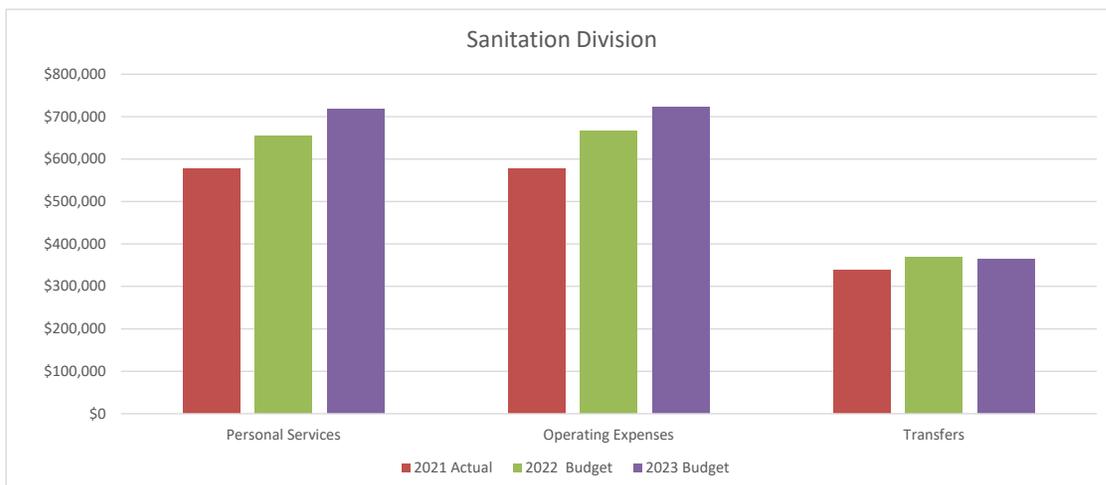
	<b>2021</b>	<b>2022</b>	<b>2023</b>
	<b>Actual</b>	<b>Budget</b>	<b>Budget</b>
Personal Services	\$576,474	\$653,391	\$717,253
Operating Expenses	\$576,291	\$667,175	\$722,105
Capital Outlay	\$0	\$0	\$0
Transfers	\$338,520	\$369,294	\$364,820
<b>Total</b>	<b>\$1,491,285</b>	<b>\$1,689,860</b>	<b>\$1,804,178</b>

**Division Mission**

The Sanitation Division provides infrastructure construction and maintenance for utility lines/systems and stormwater drainage to the public so they can live work and play in a safe and functional environment.

<b>Staffing</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>
City Engineer/Utilities Director	0.10	0.10	0.00
Operation Supervisor	1	1	0
Sanitation Oper II/III	1	1	0
Sanitation Operator I	3	3	0
Front Loader Driver	2	2	2
Sanitation Collector	4	4	0
Solid Waste & Recyc Manager	0	0	1
Solid Waste Attendant I	0	0	2
Solid Waste Attendant II	0	0	2
Solid Waste Operator I	0	0	1
Solid Waste Operator II	0	0	2
Solid Waste Operator III	0	0	1
Cust Serv/Billing Supervisor	1	1	1
<b>Total Employees</b>	<b>12.10</b>	<b>12.10</b>	<b>12.00</b>

The Utilities Department includes Water & Wastewater Division & Sanitation Division.



Sanitation Department

Account Number	Description	2020 Actual	2021 Actual	2022 Budget	2023 Budget
<b>Category : Expense</b>					
<b>Group : 1.Pnl-1. Total Personnel Service Costs</b>					
51102 403 022 534	Financial & Administrative Salaries	0.00	4,682.25	8,800.40	16,740.37
51200 403 022 534	Regular Salaries & Wages	321,798.46	386,530.18	445,325.80	475,733.85
51202 403 022 534	Emergency Leave Wages	1,371.04	3,113.63	0.00	0.00
51400 403 022 534	Overtime - Unscheduled	6,860.38	15,795.27	8,000.00	12,000.00
51610 403 022 534	On Call Beeper Pay	0.00	0.00	0.00	0.00
52100 403 022 534	FICA Taxes	24,755.21	31,106.10	35,352.65	38,592.28
52200 403 022 534	Retirement Contributions	31,324.05	46,773.38	50,002.05	59,970.19
52301 403 022 534	Life Insurance	1,952.53	2,340.63	2,883.67	3,147.92
52303 403 022 534	Long Term Disability	712.74	872.80	1,062.89	1,160.29
52320 403 022 534	Dental employee	3,512.76	3,315.31	3,995.90	4,065.25
52400 403 022 534	Workers Comp Insurance	55,503.48	81,944.81	97,967.68	105,842.51
	<b>1.Pnl-1. Total Personnel Service Costs</b>	<b>447,790.65</b>	<b>576,474.36</b>	<b>653,391.04</b>	<b>717,252.65</b>
<b>Group : 2. Op-2. Total Operating Costs</b>					
53101 403 022 534	<b>Medical Services</b>	<b>817.27</b>	<b>672.37</b>	<b>1,500.00</b>	<b>1,500.00</b>
	<b>Budget Narratives</b>	<b>Unit/Hour</b>	<b>Rate/Amount</b>	<b>Amount</b>	
	Employee physicals, drug tests and immunizations	1.00	1,500.00	1,500.00	
53400 403 022 534	<b>Other Contractual Services</b>	<b>25,287.83</b>	<b>21,565.15</b>	<b>25,000.00</b>	<b>10,500.00</b>
	<b>Budget Narratives</b>	<b>Unit/Hour</b>	<b>Rate/Amount</b>	<b>Amount</b>	
	Lettering for garbage trucks	1.00	500.00	500.00	
	Utility Billing Software Service	1.00	7,500.00	7,500.00	
	Fire extinguisher recertification	1.00	500.00	500.00	
	Hernando County Clerks Office Tech Svcs	1.00	2,000.00	2,000.00	
53401 403 022 534	<b>Contract Labor</b>	<b>30,720.00</b>	<b>27,490.90</b>	<b>30,000.00</b>	<b>30,000.00</b>
	<b>Budget Narratives</b>	<b>Unit/Hour</b>	<b>Rate/Amount</b>	<b>Amount</b>	
	Used when Solid Waste Collectors are absent or special functions and holidays	1.00	30,000.00	30,000.00	
54000 403 022 534	<b>Travel and Per Diem</b>	<b>0.00</b>	<b>125.00</b>	<b>300.00</b>	<b>300.00</b>
	<b>Budget Narratives</b>	<b>Unit/Hour</b>	<b>Rate/Amount</b>	<b>Amount</b>	
	Travel and Per Diem for workshops and conferences	1.00	300.00	300.00	
54100 403 022 534	<b>Communication &amp; Freight Charge</b>	<b>1,695.43</b>	<b>2,362.31</b>	<b>3,000.00</b>	<b>3,000.00</b>
	<b>Budget Narratives</b>	<b>Unit/Hour</b>	<b>Rate/Amount</b>	<b>Amount</b>	
	Verizon cell phone service	1.00	300.00	300.00	
	Spectrum internet service	1.00	1,500.00	1,500.00	
	Hernando County Clerks Office Tech Service	1.00	1,200.00	1,200.00	
54110 403 022 534	<b>Postage</b>	<b>6,071.98</b>	<b>6,271.21</b>	<b>6,500.00</b>	<b>6,900.00</b>
	<b>Budget Narratives</b>	<b>Unit/Hour</b>	<b>Rate/Amount</b>	<b>Amount</b>	
	35% share of postage costs for utility bills	1.00	6,900.00	6,900.00	
54210 403 022 534	<b>Automotive Repair Service</b>	<b>27,497.23</b>	<b>15,329.23</b>	<b>24,000.00</b>	<b>24,000.00</b>
	<b>Budget Narratives</b>	<b>Unit/Hour</b>	<b>Rate/Amount</b>	<b>Amount</b>	
	Mounting and dismounting garbage truck tires	1.00	4,000.00	4,000.00	
	Additional money needed to cover repairs not done in-house	1.00	20,000.00	20,000.00	

Account Number	Description	2020 Actual	2021 Actual	2022 Budget	2023 Budget
54300 403 022 534	Electric	4,135.98	3,848.34	4,150.00	4,800.00
	<u>Budget Narratives</u>	<u>Unit/Hour</u>	<u>Rate/Amount</u>	<u>Amount</u>	
	35% share cost of electricity for Public Works	1.00	4,800.00	4,800.00	
54303 403 022 534	Water	3,300.89	2,764.79	3,600.00	3,600.00
	<u>Budget Narratives</u>	<u>Unit/Hour</u>	<u>Rate/Amount</u>	<u>Amount</u>	
	Water, Sewer and Garbage for Public Works	1.00	3,600.00	3,600.00	
54311 403 022 534	Waste disposal	216,531.35	196,986.88	230,000.00	241,995.00
	<u>Budget Narratives</u>	<u>Unit/Hour</u>	<u>Rate/Amount</u>	<u>Amount</u>	
	Commercial waste disposal at Heart of Florida Landfill - tons	5,600.00	29.50	165,200.00	
	Construction and demolition debris disposal at Hernando County Landfill - tons	750.00	54.50	40,875.00	
	Commercial curbside trash to Hernando County Landfill	12.00	2,410.00	28,920.00	
	Land clearing debris disposal at Hernando County Landfill-tons	350.00	20.00	7,000.00	
54317 403 022 534	Dumpsters	19,831.00	8,291.65	19,900.00	19,900.00
	<u>Budget Narratives</u>	<u>Unit/Hour</u>	<u>Rate/Amount</u>	<u>Amount</u>	
	2 cubic-yard dumpster	6.00	450.00	2,700.00	
	4 cubic-yard dumpster	5.00	900.00	4,500.00	
	6 cubic-yard dumpster	7.00	740.00	5,180.00	
	8 cubic-yard dumpster	8.00	940.00	7,520.00	
54400 403 022 534	Equipment & Vehicle Rental	67.96	556.23	1,000.08	1,000.08
	<u>Budget Narratives</u>	<u>Unit/Hour</u>	<u>Rate/Amount</u>	<u>Amount</u>	
	Toshiba copier lease	12.00	83.34	1,000.08	
54500 403 022 534	General Business Insurance	33,373.56	36,887.28	44,100.00	48,510.00
	<u>Budget Narratives</u>	<u>Unit/Hour</u>	<u>Rate/Amount</u>	<u>Amount</u>	
	10% increase per PRM	1.00	48,510.00	48,510.00	
54560 403 022 534	Insurance Claims & Deductibles	15,573.05	416.65	1,000.00	1,000.00
	<u>Budget Narratives</u>	<u>Unit/Hour</u>	<u>Rate/Amount</u>	<u>Amount</u>	
	Same as last year	1.00	1,000.00	1,000.00	
54600 403 022 534	Repair & Maintenance Services	2,452.71	2,071.12	3,000.00	3,000.00
	<u>Budget Narratives</u>	<u>Unit/Hour</u>	<u>Rate/Amount</u>	<u>Amount</u>	
	Fund balance software annual maintenance	1.00	1,300.00	1,300.00	
	Copier repair & maintenance	1.00	1,700.00	1,700.00	
54700 403 022 534	Printing & Binding Services	4,516.37	3,951.98	6,000.00	6,000.00
	<u>Budget Narratives</u>	<u>Unit/Hour</u>	<u>Rate/Amount</u>	<u>Amount</u>	
	Utility bill mailing	1.00	2,000.00	2,000.00	
	Printing services	1.00	1,000.00	1,000.00	
	Recycling Decals	1.00	2,000.00	2,000.00	
	Holiday and Recycling schedules	1.00	1,000.00	1,000.00	
54900 403 022 534	Other Current Charges	0.00	264.78	0.00	0.00
55100 403 022 534	Office Supplies	1,710.44	974.80	1,000.00	1,000.00
	<u>Budget Narratives</u>	<u>Unit/Hour</u>	<u>Rate/Amount</u>	<u>Amount</u>	
	Copier paper, pens, calendars, and related items	1.00	1,000.00	1,000.00	
55210 403 022 534	Operating Supplies	2,011.63	1,043.89	1,200.00	1,200.00
	<u>Budget Narratives</u>	<u>Unit/Hour</u>	<u>Rate/Amount</u>	<u>Amount</u>	
	Keys for solid waste vehicles, water coolers and paint for dumpsters	1.00	1,200.00	1,200.00	
55211 403 022 534	Medical Supplies	0.00	91.95	0.00	0.00
55220 403 022 534	Computer Supplies	0.00	697.05	300.00	400.00
	<u>Budget Narratives</u>	<u>Unit/Hour</u>	<u>Rate/Amount</u>	<u>Amount</u>	
	Keyboards, Mouse, Memory Cards, etc.	1.00	400.00	400.00	
55223 403 022 534	Repair & Maintenance Supplies	6,248.48	14,394.81	6,200.00	8,500.00
	<u>Budget Narratives</u>	<u>Unit/Hour</u>	<u>Rate/Amount</u>	<u>Amount</u>	
	35% share cost of Public Works building repairs, Repairs to the Dumpsters	1.00	8,500.00	8,500.00	

Account Number	Description	2020 Actual	2021 Actual	2022 Budget	2023 Budget
55225 403 022 534	Chemicals Supplies	1,510.00	1,041.65	2,500.00	2,500.00
	<u>Budget Narratives</u>	<u>Unit/Hour</u>	<u>Rate/Amount</u>	<u>Amount</u>	
	Truck wash, deodorizer and rust remover for solid waste vehicles	1.00	2,500.00	2,500.00	
55226 403 022 534	Safety Supplies & Gear	5,433.21	3,670.80	4,500.00	4,500.00
	<u>Budget Narratives</u>	<u>Unit/Hour</u>	<u>Rate/Amount</u>	<u>Amount</u>	
	Safety boots, gloves, Foul-weather gear, reflective vests, hydration	1.00	4,500.00	4,500.00	
55226 403 022 581	Safety Supplies & Gear	0.00	2.97	0.00	0.00
55227 403 022 534	Safety Marking Devices	520.73	323.22	650.00	650.00
	<u>Budget Narratives</u>	<u>Unit/Hour</u>	<u>Rate/Amount</u>	<u>Amount</u>	
	Caution and safety information signs for solid waste vehicles and dumpsters	1.00	650.00	650.00	
55230 403 022 534	Clothing & Uniforms	2,239.06	2,559.20	3,500.00	3,500.00
	<u>Budget Narratives</u>	<u>Unit/Hour</u>	<u>Rate/Amount</u>	<u>Amount</u>	
	Employee uniforms	1.00	3,500.00	3,500.00	
55240 403 022 534	Institutional Supplies	430.33	279.66	600.00	600.00
	<u>Budget Narratives</u>	<u>Unit/Hour</u>	<u>Rate/Amount</u>	<u>Amount</u>	
	Cleaning supplies, trash bags, paper towels, and hand soap	1.00	600.00	600.00	
55250 403 022 534	Fuels & Lubricants	69,368.13	65,950.01	90,000.00	130,000.00
	<u>Budget Narratives</u>	<u>Unit/Hour</u>	<u>Rate/Amount</u>	<u>Amount</u>	
	Fuel, lubricants and diesel exhaust fluid for solid waste vehicles	1.00	130,000.00	130,000.00	
55251 403 022 534	Tags & Titles	0.00	83.35	200.00	200.00
	<u>Budget Narratives</u>	<u>Unit/Hour</u>	<u>Rate/Amount</u>	<u>Amount</u>	
	Tags and titles for solid waste vehicles	1.00	200.00	200.00	
55252 403 022 534	Small Tools	322.61	263.32	450.00	450.00
	<u>Budget Narratives</u>	<u>Unit/Hour</u>	<u>Rate/Amount</u>	<u>Amount</u>	
	Rakes, shovels and brooms	1.00	450.00	450.00	
55253 403 022 534	Auto Repair Supplies ( in-house)	40,483.62	48,380.12	50,000.00	62,000.00
	<u>Budget Narratives</u>	<u>Unit/Hour</u>	<u>Rate/Amount</u>	<u>Amount</u>	
	Repair parts for solid waste vehicles	1.00	62,000.00	62,000.00	
55400 403 022 534	Books, Publications, Subscription & Membershp	211.75	1,415.11	225.00	300.00
	<u>Budget Narratives</u>	<u>Unit/Hour</u>	<u>Rate/Amount</u>	<u>Amount</u>	
	Solid Waste Association of North America (SWANA) Membership	1.00	300.00	300.00	
55410 403 022 534	Training and Education	68.25	237.51	300.00	300.00
	<u>Budget Narratives</u>	<u>Unit/Hour</u>	<u>Rate/Amount</u>	<u>Amount</u>	
	CDL, Hazmat, Driving Tuition Reimbursement	1.00	300.00	300.00	
55500 403 022 534	Uncapitalized Equipment	132.12	0.00	0.00	0.00
<b>2. Op-2. Total Operating Costs</b>		522,562.97	471,265.29	564,675.08	622,105.08

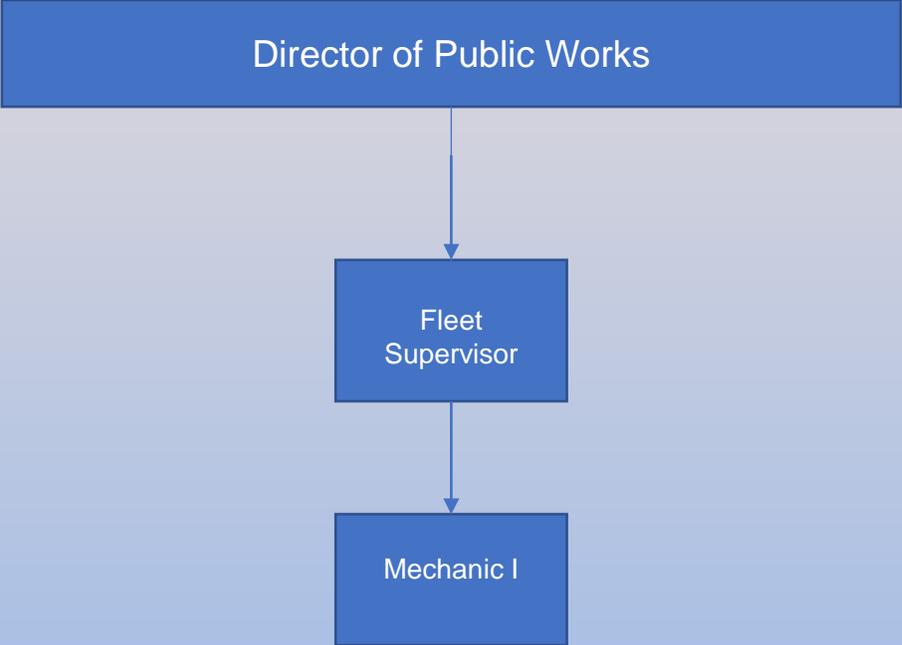
**Group : 5.Tra-5. Total Transfers Out**

56001 403 022 581	Transfer Out to General Fund	89,000.04	22,916.63	25,000.00	25,000.00
	<u>Budget Narratives</u>	<u>Unit/Hour</u>	<u>Rate/Amount</u>	<u>Amount</u>	
	25% of \$100,000	0.25	100,000.00	25,000.00	
56108 403 022 581	Transfer Out to 108	66,336.96	0.00	0.00	0.00
56311 403 022 581	Transfer Out to 311	1,224.96	1,122.88	1,225.00	1,225.00
	<u>Budget Narratives</u>	<u>Unit/Hour</u>	<u>Rate/Amount</u>	<u>Amount</u>	
	Energy Loan	1.00	1,225.00	1,225.00	
56501 403 022 581	Transfer Out to 501	48,069.96	57,680.37	62,924.00	78,788.00
	<u>Budget Narratives</u>	<u>Unit/Hour</u>	<u>Rate/Amount</u>	<u>Amount</u>	

Account Number	Description	2020 Actual	2021 Actual	2022 Budget	2023 Budget
	Based on FY 2023 Budget 51.85% of Fleets Budget of \$226,004	1.00	78,788.00	78,788.00	
56502 403 022 581	Transfer Out to 502	203,955.96	180,234.12	196,619.00	165,020.00
	<b>Budget Narratives</b>	<b>Unit/Hour</b>	<b>Rate/Amount</b>	<b>Amount</b>	
	Replacement fund payment	1.00	165,020.00	165,020.00	
56609 403 022 581	Transfer Out to 609	6,050.04	5,545.87	6,050.00	6,155.00
56610 403 022 581	Transfer Out to 610	77,476.32	71,019.96	77,476.30	88,632.00
<b>5.Tra-5. Total Transfers Out</b>		492,114.24	338,519.83	369,294.30	364,820.00
<b>Group :</b>	<b>micro-microix worksheets</b>				
55590 403 022 534	Depreciation	112,735.63	105,026.00	102,500.00	100,000.00
	<b>micro-microix worksheets</b>	112,735.63	105,026.00	102,500.00	100,000.00
	<b>Expense</b>	1,575,203.49	1,491,285.00	1,689,860.00	1,804,177.73



## Department of Public Works - Fleet Maintenance Division





**FUND 501 FLEET MAINTENANCE**

**INFORMATION ABOUT FLEET MAINTENANCE FUND**

**Description:** Used for Fleet Maintenance Department operations

**Revenue Source:** Transfers in from departments that utilize fleet maintenance services for City vehicles

**Expenditures:** For Fleet Maintenance Department related expenses

	<b>2019 Actual</b>	<b>2020 Actual</b>	<b>2021 Actual</b>	<b>2022 Budget</b>	<b>2023 Budget</b>
<b>INCOME</b>					
Intergovernmental Revenue	\$0	\$0	\$0	\$0	\$0
Charges for Services	0	0	0	0	0
Miscellaneous	0	0	0	0	0
Interest Income	113	54	9	50	50
Transfers In	99,644	116,956	127,509	151,954	226,004
Prior Year Carry forward	53,718	71,482	64,729	71,413	62,353
<b>Total Income</b>	<b>\$153,475</b>	<b>\$188,492</b>	<b>\$192,247</b>	<b>\$223,417</b>	<b>\$288,407</b>
<b>EXPENDITURES</b>					
Personal Services	\$54,228	\$90,055	\$97,338	\$117,019	\$123,874
Operating Expenditures	16,515	18,793	21,558	21,131	23,324
Capital Outlays	0	0	0	0	65,000 (1)
Transfers Out	11,250	13,806	13,806	13,806	15,400
Reserves	71,482	64,729	59,545	71,461	60,809
<b>Total Expenditures</b>	<b>\$153,475</b>	<b>\$188,492</b>	<b>\$192,247</b>	<b>\$223,417</b>	<b>\$288,407</b>

(1) Replacement 2006 Ford F-350 with a Ford F-250 4x4



**Fleet Maintenance Division**

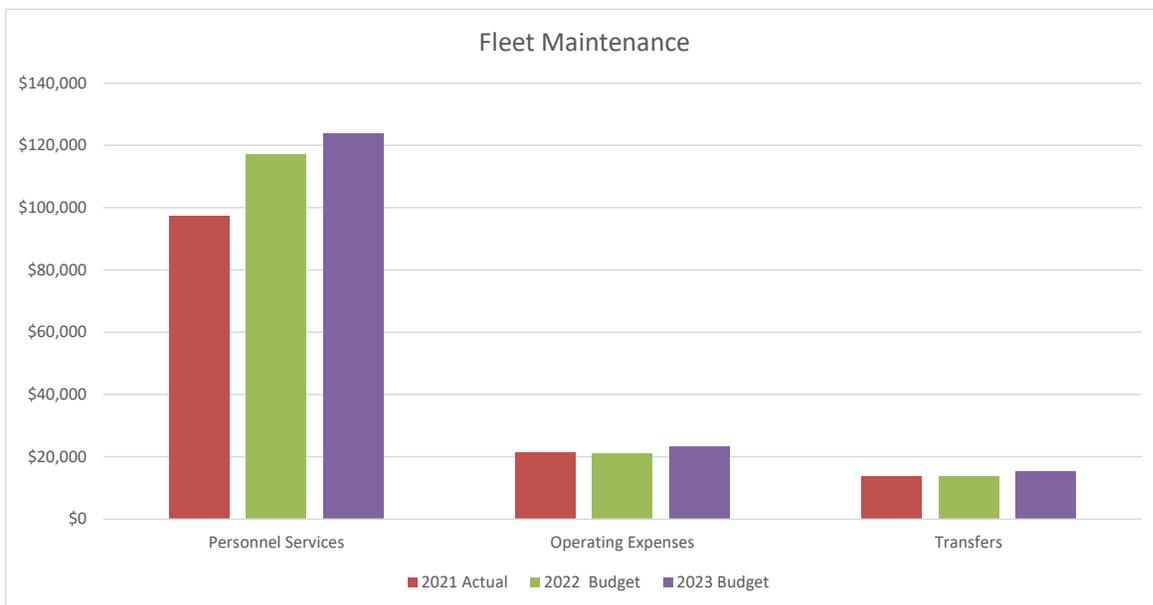
	<b>2021 Actual</b>	<b>2022 Budget</b>	<b>2023 Budget</b>
Personnel Services	\$97,337	\$117,019	\$123,874
Operating Expenses	\$21,558	\$21,131	\$23,324
Capital Outlays	\$0	\$0	\$65,000
Transfers	\$13,806	\$13,806	\$15,400
<b>Total</b>	<b>\$132,701</b>	<b>\$151,956</b>	<b>\$227,598</b>

**Division Mission**

The Public Works Department provides infrastructure construction and maintenance for streets, right-of way, sidewalks, utility lines/systems, and stormwater drainage systems; private construction review and inspection; and emergency first response services to the public so they can live work and play in a safe and functional environment.

The Public Works Department includes Streets & Drainage Division, Water & Wastewater Division, Sanitation Division, and Fleet Maintenance Division.

<b>Staffing</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>
Chief Mechanic	1	1	1
Mechanic	1	1	1
<b>Total Employees</b>	<b>2</b>	<b>2</b>	<b>2</b>



Fleet Maintenance

Account Number	Description	2020 Actual	2021 Actual	2022 Budget	2023 Budget
<b>Category : Expense</b>					
<b>Group : 1.Pnl-1. Total Personnel Service Costs</b>					
51200 501 018 549	Regular Salaries & Wages	73,711.46	77,721.65	92,393.60	97,013.28
51202 501 018 549	Emergency Leave Wages	475.09	407.84	0.00	0.00
51400 501 018 549	Overtime - Unscheduled	295.47	278.12	400.00	400.00
51610 501 018 549	On Call Beeper Pay	0.00	24.00	0.00	0.00
52100 501 018 549	FICA Taxes	5,500.65	5,770.49	7,098.71	7,452.12
52200 501 018 549	Retirement Contributions	6,423.67	7,878.66	10,040.27	11,601.92
52301 501 018 549	Life Insurance	414.27	471.51	579.03	607.86
52303 501 018 549	Long Term Disability	151.63	173.18	213.43	224.05
52320 501 018 549	Dental employee	628.09	658.26	660.48	660.48
52400 501 018 549	Workers Comp Insurance	3,354.47	3,953.76	5,633.50	5,913.96
<b>1.Pnl-1. Total Personnel Service Costs</b>		<b>90,954.80</b>	<b>97,337.47</b>	<b>117,019.02</b>	<b>123,873.67</b>
<b>Group : 2. Op-2. Total Operating Costs</b>					
53101 501 018 549	Medical Services	210.00	0.00	360.00	360.00
<b>Budget Narratives</b>		<b>Unit/Hour</b>	<b>Rate/Amount</b>	<b>Amount</b>	
New Hire Physicals, Random Drug Screens		1.00	360.00	360.00	
53400 501 018 549	Other Contractual Services	84.46	86.15	88.00	88.00
<b>Budget Narratives</b>		<b>Unit/Hour</b>	<b>Rate/Amount</b>	<b>Amount</b>	
Fleets Portion of ESG Measurement and Verification 1% of \$8,787.00		1.00	88.00	88.00	
54000 501 018 549	Travel and Per Diem	0.00	0.00	0.00	0.00
54100 501 018 549	Communication & Freight Charge	942.58	918.54	1,000.00	1,000.00
<b>Budget Narratives</b>		<b>Unit/Hour</b>	<b>Rate/Amount</b>	<b>Amount</b>	
Cell Phone Charges, Internet		1.00	1,000.00	1,000.00	
54210 501 018 549	Automotive Repair Service	0.00	0.00	200.00	200.00
<b>Budget Narratives</b>		<b>Unit/Hour</b>	<b>Rate/Amount</b>	<b>Amount</b>	
		1.00	200.00	200.00	
54300 501 018 549	Electric	1,593.62	1,555.51	1,700.00	1,700.00
<b>Budget Narratives</b>		<b>Unit/Hour</b>	<b>Rate/Amount</b>	<b>Amount</b>	
Electric		1.00	1,700.00	1,700.00	
54315 501 028 519	Water Distribution	0.00	0.00	0.00	0.00
54400 501 018 549	Equipment & Vehicle Rental	665.00	665.00	700.00	700.00
<b>Budget Narratives</b>		<b>Unit/Hour</b>	<b>Rate/Amount</b>	<b>Amount</b>	
Oxygen, acetylene and argon cylinder rental		1.00	700.00	700.00	
54500 501 018 549	General Business Insurance	5,771.64	6,343.80	6,933.00	7,626.00
<b>Budget Narratives</b>		<b>Unit/Hour</b>	<b>Rate/Amount</b>	<b>Amount</b>	
10% Increase		1.00	7,626.00	7,626.00	

Account Number	Description	2020 Actual	2021 Actual	2022 Budget	2023 Budget
54600 501 018 549	Repair & Maintenance Services	2,586.12	4,266.88	2,000.00	2,000.00
	<u>Budget Narratives</u>	<u>Unit/Hour</u>	<u>Rate/Amount</u>	<u>Amount</u>	
	Equipment service for tire balance, air-conditioner charging station, lifts, and storage bins.	1.00	2,000.00	2,000.00	
54900 501 018 549	Other Current Charges	0.00	195.66	0.00	0.00
55100 501 018 549	Office Supplies	141.40	0.00	200.00	200.00
	<u>Budget Narratives</u>	<u>Unit/Hour</u>	<u>Rate/Amount</u>	<u>Amount</u>	
	General office supplies (pens, pencils, paper, clips, binders)	1.00	200.00	200.00	
55210 501 018 549	Operating Supplies	257.57	732.35	600.00	600.00
	<u>Budget Narratives</u>	<u>Unit/Hour</u>	<u>Rate/Amount</u>	<u>Amount</u>	
	Unifirst - Wiper (Rags) - Cleaning	1.00	600.00	600.00	
55220 501 018 549	Computer Supplies	0.00	0.00	100.00	100.00
	<u>Budget Narratives</u>	<u>Unit/Hour</u>	<u>Rate/Amount</u>	<u>Amount</u>	
	Discs, Battery Backup.	1.00	100.00	100.00	
55223 501 018 549	Repair & Maintenance Supplies	43.29	0.00	0.00	0.00
55226 501 018 549	Safety Supplies & Gear	191.29	99.98	300.00	300.00
	<u>Budget Narratives</u>	<u>Unit/Hour</u>	<u>Rate/Amount</u>	<u>Amount</u>	
	Safety Glasses, Welding Gloves, Ear Plugs, Welding Hood, Safety Boots	1.00	300.00	300.00	
55230 501 018 549	Clothing & Uniforms	881.53	970.18	1,800.00	2,700.00
	<u>Budget Narratives</u>	<u>Unit/Hour</u>	<u>Rate/Amount</u>	<u>Amount</u>	
	Uniforms for 2 employees	1.00	1,800.00	1,800.00	
	New Employee	1.00	900.00	900.00	
55240 501 018 549	Institutional Supplies	618.72	790.92	200.00	200.00
	<u>Budget Narratives</u>	<u>Unit/Hour</u>	<u>Rate/Amount</u>	<u>Amount</u>	
	Cleaning supplies	1.00	200.00	200.00	
55250 501 018 549	Fuels & Lubricants	578.72	562.92	600.00	1,200.00
	<u>Budget Narratives</u>	<u>Unit/Hour</u>	<u>Rate/Amount</u>	<u>Amount</u>	
	Fuel for maintenance vehicle	1.00	1,200.00	1,200.00	
55252 501 018 549	Small Tools	769.98	668.05	1,000.00	1,000.00
	<u>Budget Narratives</u>	<u>Unit/Hour</u>	<u>Rate/Amount</u>	<u>Amount</u>	
	Air tools	4.00	100.00	400.00	
	Hand tools	1.00	600.00	600.00	
55253 501 018 549	Auto Repair Supplies ( in-house)	1,648.16	3,701.70	3,000.00	3,000.00
	<u>Budget Narratives</u>	<u>Unit/Hour</u>	<u>Rate/Amount</u>	<u>Amount</u>	
	Fleet Vehicle Repairs . used oil pickup, parts cleaner service	1.00	3,000.00	3,000.00	
55400 501 018 549	Books, Publications, Subscription & Membership	1,379.76	0.00	100.00	100.00
	<u>Budget Narratives</u>	<u>Unit/Hour</u>	<u>Rate/Amount</u>	<u>Amount</u>	
	Service manuals, training manuals	1.00	100.00	100.00	
55410 501 018 549	Training and Education	0.00	0.00	250.00	250.00
	<u>Budget Narratives</u>	<u>Unit/Hour</u>	<u>Rate/Amount</u>	<u>Amount</u>	
	Automotive Service Excellence (ASE) test	3.00	50.00	150.00	
	ASE training manuals	1.00	100.00	100.00	
55500 501 018 549	Uncapitalized Equipment	0.00	0.00	0.00	0.00
<b>2. Op-2. Total Operating Costs</b>		18,363.84	21,557.64	21,131.00	23,324.00
<b>Group :</b>					
<b>3.Cap-3. Total Capital Outlay Costs</b>					
55640 501 018 549	Machinery & Equipment	0.00	0.00	0.00	65,000.00
	<u>Budget Narratives</u>	<u>Unit/Hour</u>	<u>Rate/Amount</u>	<u>Amount</u>	
	Replace 2006 Ford F-350 with a Ford F-250 4x4	1.00	65,000.00	65,000.00	
<b>3.Cap-3. Total Capital Outlay Costs</b>		0.00	0.00	0.00	65,000.00

Account Number	Description	2020 Actual	2021 Actual	2022 Budget	2023 Budget
<b>Group : 5.Tra-5. Total Transfers Out</b>					
56609 501 018 581	Transfer Out to 609	999.96	999.96	1,000.00	1,000.00
<b>5.Tra-5. Total Transfers Out</b>		13,806.00	13,806.00	13,806.00	15,400.00
<b>Expense</b>		123,124.64	132,701.11	151,956.02	227,597.67

**FLEET VEHICLE REPLACEMENT ACCOUNT SCHEDULE**

	Purchase Price	Annual Required Transfer	Accumulated Replacement Previous Years 9/30/22	Total Accumulated Replacement 09/30/2023
General	\$0	\$0	\$0	\$0
Sanitation	\$2,421,344	\$165,020	\$1,096,628	\$780,638
Utilities	\$791,007	\$133,693	\$538,935	\$667,194
<b>Total</b>	<b>\$3,212,351</b>	<b>\$298,713</b>	<b>\$1,635,563</b>	<b>\$1,447,832</b>

Vehicle Replacement at 9/30/22	\$1,895,728
Add: FY 2023 Annual Replacement Transfer	\$298,713
Projected interest for Fy 2022	\$1,000
Money from sale of vehicles	\$0
Less Vehicles to be purchased in Fy 2023	\$0
<b>FY 2023 Vehicle Replacement Fund Balance</b>	<b>\$2,195,441</b>
 <b>Contingency and Schedule Recap at 9/30/23</b>	
Vehicle Replacement Schedule	\$1,447,832
Contingency	\$746,609
Projected interest Trade in FY 2023	\$1,000
Less Vehicles to be purchased in FY 2023	\$0
<b>Total Vehicle Replacement Account at 09/30/23</b>	<b>\$2,195,441</b>

**FLEET VEHICLE REPLACEMENT ACCOUNT SCHEDULE**

Fixed Asset #	City Number	Year Purchased	Vehicle Description	Division	Purchase Price	Life	Annual Required Transfer	Yrs in Svc	Accumulated Replacement Previous Years 9/30/21	Total Accumulated Replacement 09/30/2022	
1597	589	04/05	04 Ford F-250 Pick Up	Utility	\$22,673	7	\$0	18	\$0	\$0	
1598	590	04/05	04 Ford F-250 Pick Up L.G.	Utility	\$23,698	7	\$0	18	\$0	\$0	
					\$46,371		\$0		\$0	\$0	
1674	591	05/06	06 Ford F350 1Ton Pick Up	Utility	\$21,367	7	\$0	17	\$0	\$0	
1675	592	05/06	06 Ford F350 1Ton Pick Up	Utility	\$21,042	7	\$0	17	\$0	\$0	
1676	593	05/06	06 Ford F350 1Ton Pick Up	Utility	\$21,042	7	\$0	17	\$0	\$0	
					\$63,451		\$0		\$0	\$0	
1671	170	06/07	06 Dodge Ram 3/4 ton 4X4	Utility	\$17,195	7	\$0	16	\$0	\$0	
1704	595	06/07	2007 Ford Ranger	Utility	\$12,430	7	\$0	16	\$0	\$0	
					\$29,625		\$0		\$0	\$0	
1835		10/11	2011 Ford F-250 Utility bed	Utility	\$24,513	7	\$3,502	12	\$24,514	\$28,016	(1)(2)
1828		10/11	2011 Ford F-250 Utility bed	Utility	\$18,267	7	\$2,610	12	\$18,270	\$20,880	(1)(2)
1830	598	10/11	2011 Dump Truck	Utility	\$66,550	10	\$6,655	12	\$46,585	\$53,240	(1)(2)
					\$109,330		\$12,767		\$89,369	\$102,136	
1860		11/12	2012 Vackum Excavator	Utility	\$45,000	7	\$6,429	11	\$38,574	\$45,003	(1)(2)
1865		11/12	2012 Loader Backhoe	Utility	\$64,500	10	\$6,450	11	\$38,700	\$45,150	(2)
					\$109,500		\$12,879		\$77,274	\$90,153	
1916		13/14	2014 Mini Backhoe w/ Trailer		\$55,000	10	\$5,500	9	\$22,000	\$27,500	(2)
1915		13/14	2014 Utility Truck		\$35,000	7	\$5,000	9	\$30,000	\$35,000	(2)
					\$90,000		\$10,500		\$52,000	\$62,500	
1938		14/15	2015 Utility Truck 1 ton		\$32,000	7	\$4,571	8	\$27,426	\$31,997	(2)
1939		14/15	2015 Utility Truck 1 ton		\$32,000	7	\$4,571	8	\$30,662	\$35,233	(2)
1940		14/15	2015 Utility Truck 1 ton		\$32,000	7	\$4,571	8	\$31,830	\$36,401	(2)
1941		14/15	2014 Utility Dump Trailer		\$7,000	7	\$1,000	8	\$7,000	\$8,000	(2)
					\$103,000		\$14,713		\$96,918	\$111,631	
1974		15/16	2015 Vacuum Excavator		\$122,000	10	\$12,200	7	\$85,400	\$97,600	(2)
1968		15/16	Off-Road Utility Vehicle		\$10,300	10	\$1,030	7	\$7,210	\$8,240	(2)
					\$132,300		\$13,230		\$92,610	\$105,840	

Fixed Asset #	City Number	Year Purchased	Vehicle Description	Division	Purchase Price	Life	Annual Required Transfer	Yrs in Svc	Accumulated Replacement Previous Years 9/30/21	Total Accumulated Replacement 09/30/2022	
1995		16/17	17 Customer Service Pick up Truck		\$20,000	7	\$2,857	6	\$42,314	\$45,171	(2)
1996		16/17	Wheel Backhoe Loader		\$75,000	10	\$7,500	6	\$18,090	\$25,590	(2)
					\$95,000		\$10,357		\$60,404	\$70,761	
		19/20	Water Meter Truck		\$21,323	7	\$3,046	3	\$6,092	\$9,138	
		19/20	Crane Truck		\$81,674	10	\$8,167	3	\$16,334	\$24,501	
					\$102,997		\$11,213		\$22,426	\$33,639	
		21/22	2022 Utility Truck		\$38,738	7	\$5,534	0	\$0	\$5,534	



**FLEET VEHICLE REPLACEMENT ACCOUNT SCHEDULE**

21/22	2022 Jetter Vac Truck	\$425,000	10	\$42,500	1	\$42,500	\$85,000
		\$463,738		\$48,034		\$42,500	\$90,534
	<b>Total</b>	\$1,345,312		\$133,693		\$533,501	\$667,194
	Actual Balance of Vehicle Replacement Schedule						\$667,194

Vehicle Replacement at 09/30/22	\$366,608
Add: FY2023 Annual Replacement Transfer	\$133,693
Projected interest for FY 2023	\$500
Less Purchases FY 2023	\$0
<b>FY 2023 Vehicle Replacement Fund Balance</b>	<b>\$500,801</b>

**Recap of Water & Sewer Transfers Out to Vehicle Replacement Fund FY 2023**

Vehicle Replacement Schedule	\$667,194
Contingency	-\$166,893
Projected interest FY 2023	\$500
Vehicles to be purchased	\$0
<b>Total Vehicle Replacement Account at 09/30/23</b>	<b>\$500,801</b>

**Recap of Water & Sewer Transfers Out to Vehicle Replacement Fund FY2023**

Water Fund 401 Dept.21 transfer out to Fund 502 Vehicle Replacement	76,205
Sewer Fund 401 Dept. 27 transfer out to Fund 502 Vehicle Replacement	57,488
<b>Total Transfers Out</b>	<b>133,693</b>

(1) Money from these vehicles plus \$22,912 from fixed asset # 1860 are used to purchase new vehicles for FY 2015 budget.

(2) Money from these vehicles plus \$3,894 from contingency are used to purchase new vehicles for FY 2016 budget.



**FLEET VEHICLE REPLACEMENT ACCOUNT SCHEDULE**

Fixed Asset #	City Number	Year Purchased	Vehicle Description	Division	Purchase Price	Life	Annual Required Transfer	Yrs in Svc	Accumulated Replacement Previous Years 9/30/21	Total Accumulated Replacement 09/30/2022
1760	469	08/09	2009 Peterbilt Garbage Truck	Sanitation	\$195,532	10	\$0	13	\$0	\$0
1794	470	09/10	2010 Peterbilt Garbage Truck	Sanitation	\$178,857	10	\$0	12	\$0	\$0
1787	471	09/10	2010 Ford F- 150 Pick up Truck	Sanitation	\$15,982	7	\$0	12	\$0	\$0
1817	472	10/11	2010 Peterbilt Boom Truck	Sanitation	\$127,824	10	\$0	11	\$0	\$0
1812	473	10/11	2011 Peterbilt Garbage Truck	Sanitation	\$216,968	10	\$0	11	\$0	\$0
1863	475	11/12	2012 Recycling Truck	Sanitation	\$175,000	10	\$0	11	\$175,000	\$0
1862	474	11/12	2013 Peterbilt Boom Truck	Sanitation	\$140,986	10	\$0	11	\$140,990	\$0
1894	476	12/13	2013 Ford F - 150 Pick up Truck	Sanitation	\$20,000	7	\$0	10	\$25,716	\$0
1886	477	12/13	2013 Peterbilt Garbage Truck	Sanitation	\$205,000	10	\$20,500	20	\$164,000	\$184,500
1912	478	13/14	2014 Sweeper Truck	Sanitation	\$174,450	10	\$17,445	9	\$122,155	\$139,600
1918	479	13/14	2014 Container Delivery Truck	Sanitation	\$65,000	10	\$6,500	9	\$45,500	\$52,000
1969	481	15/16	2016 Peterbilt Garbage Truck	Sanitation	\$250,000	10	\$25,000	7	\$125,000	\$150,000
2006	483	17/18	2018 Peterbilt Garbage Truck/F.L.	Sanitation	\$270,000	10	\$27,000	5	\$81,000	\$108,000
2013	484	18/19	2019 Peterbilt Garbage Truck	Sanitation	\$221,869	10	\$22,187	4	\$45,187	\$67,374
2014	485	18/19	2020 Peterbilt 337 Boom Truck	Sanitation	\$163,876	10	\$16,388	4	\$32,776	\$49,164
		21/22	2022 Peterbilt Garbage Truck/R.L.	Sanitation	\$300,000	10	\$30,000	0	\$0	\$30,000
					<b>\$2,721,344</b>		<b>\$165,020</b>		<b>\$957,324</b>	<b>\$780,638</b>
Total					<b>\$2,721,344</b>		<b>\$165,020</b>		<b>\$957,324</b>	<b>\$780,638</b>
Actual Balance of Vehicle Replacement Schedule										<b>\$780,638</b>

TOTAL FUND BALANCE

\$780,638

Vehicle Replacement at 09/30/22	\$1,529,120
Add: FY 2032 Annual Replacement Transfer	\$165,020
Contingency Transfers	\$0
Projected interest for FY 2023	\$500
Less: Vehicles Purchased from Fund	\$0
FY 2032 Vehicle Replacement Fund Balance	<u>\$1,694,640</u>
<b>Recap of Sanitation Out to Vehicle Replacement Fund FY 2023</b>	
Vehicle Replacement Schedule	\$780,638
Contingency	\$913,502
Projected interest FY 2023	\$500
Vehicles to be purchased	\$0
Total Vehicle Replacement Account at 9/30/23	<u>\$1,694,640</u>
Solid Waste Fund 403 transfer out to Fund 502 Vehicle Replacement	165,020
Total Transfers Out	<u>165,020</u>



**Fund 503 Equipment Replacement Fund**

	<b>2018 Actual</b>	<b>2019 Actual</b>	<b>2020 Actual</b>	<b>2021 Actual</b>	<b>2022 Budget</b>	<b>2022 Budget</b>
<b>Income Equipment Replacement</b>						
Prior Cash Carry Forward	\$28,540	\$38,552	\$41,085	\$44,245	\$48,280	\$35,184
Depreciation	\$0	(\$7,497)	(\$6,855)	(\$4,191)	(\$5,600)	(\$5,000)
Interest Income & Sales of Equipment	12	30	15	3	35	35
Transfers In from Departments	10,000	10,000	10,000	10,000	10,000	10,000
<b>Total VRF Income</b>	<b>38,552</b>	<b>41,085</b>	<b>44,245</b>	<b>50,057</b>	<b>52,715</b>	<b>40,219</b>
<b>Capital Expenditures VRF/IS</b>	\$0	\$0	\$0	\$0	\$31,300	\$0 (1)
<b>Total VRF Reserve</b>	<b>\$38,552</b>	<b>\$41,085</b>	<b>\$44,245</b>	<b>\$50,057</b>	<b>\$21,415</b>	<b>\$40,219</b>

(1) FY 2022 Parks Department - Field Rake \$12,500 and Cemetery Department - John Deere Gator \$18,800

**Detail of Departments' monies being transferred from in Fy 2023 for new Equipment Replacement Fund:**

Parks & Facilities	\$5,000
Cemetery	\$5,000
<b>Total</b>	<b>\$10,000</b>



**TOTAL TRUST & AGENCY FUNDS**

	<b>Actual 2019</b>	<b>Actual 2020</b>	<b>Actual 2021</b>	<b>Budgeted 2022</b>	<b>Adopted 2023</b>
<b>INCOME</b>					
Contributions	\$658,051	\$1,926,857	\$404,988	\$460,000	\$470,000
Grant Revenue	0	0	0	0	0
TIF Funds	77,198	93,098	110,274	100,000	105,000
Interest	477,009	326,919	186,650	151,770	151,770
Miscellaneous	0	0	0	0	0
Gain or (Loss) on Invest.	27,197	384,578	1,289,779	75,000	75,000
Transfers In	809,110	714,106	734,815	700,300	895,500
Prior Year Carry forward	15,793,128	15,984,651	9,706,925	10,088,338	10,593,472
<b>Total Income</b>	<b>\$17,841,693</b>	<b>\$19,430,209</b>	<b>\$12,433,431</b>	<b>\$11,575,408</b>	<b>\$12,290,742</b>
<b>EXPENDITURES</b>					
Pension Benefits	\$702,364	\$8,709,431	\$456,869	\$462,000	\$463,000
Personnel Expenses	0	0	0	0	0
Operating Expenditures	1,029,446	911,290	1,079,788	964,350	1,390,000
Capital Expenses	125,232	0	0	0	355,169
Debt Service	0	0	0	0	0
Transfer Out	0	0	0	0	0
Reserves	15,984,651	9,809,488	10,896,774	10,149,058	10,082,573
<b>Total Expenditures</b>	<b>\$17,841,693</b>	<b>\$19,430,209</b>	<b>\$12,433,431</b>	<b>\$11,575,408</b>	<b>\$12,290,742</b>



**FUND 603 BUTTERWECK BOND**

**Description:** Butterweck Bond Fond (private purpose Trust Fund)

**Revenue Source:** Private donation

**Expenditures:** Expenditures to maintain Butterweck Crypt at Brooksville Cemetery

	<b>Actual 2019</b>	<b>Actual 2020</b>	<b>Actual 2021</b>	<b>Budgeted 2022</b>	<b>Adopted 2023</b>
<b>INCOME</b>					
Contributions	\$0	\$0	\$0	\$0	\$0
Interest	60	29	4	20	20
Transfers In	0	0	0	0	0
Prior Year Carry forward	1,271	1,331	1,360	1,380	1,384
<b>Total Income</b>	<b>\$1,331</b>	<b>\$1,360</b>	<b>\$1,364</b>	<b>\$1,400</b>	<b>\$1,404</b>
<b>EXPENDITURES</b>					
Personal Services	\$0	\$0	\$0	\$0	\$0
Operating Expenditures	0	0	0	0	0
Transfer Out	0	0	0	0	0
Reserves	1,331	1,360	1,364	1,400	1,404
<b>Total Expenditures</b>	<b>\$1,331</b>	<b>\$1,360</b>	<b>\$1,364</b>	<b>\$1,400</b>	<b>\$1,404</b>

**FUND 605 CEMETERY PERPETUAL CARE**

**Description:** Cemetery Perpetual Care Fund

**Revenue Source:** Transfers from the Cemetery Division in the General Fund.

**Expenditures:** Future reserves are being set aside for future expenditures on behalf of the Brooksville Cemetery.

	Actual 2019	Actual 2020	Actual 2021	Budgeted 2022	Adopted 2023
<b>INCOME</b>					
Contributions	\$0	\$0	\$0	\$0	\$0
SBA Interest	2,271	1,084	159	200	200
Miscellaneous	0	0	0	0	0
Transfers In	10,000	10,000	10,000	10,000	10,000
Prior Year Carry forward	408,588	420,859	431,943	442,143	452,302
<b>Total Income</b>	<b>\$420,859</b>	<b>\$431,943</b>	<b>\$442,102</b>	<b>\$452,343</b>	<b>\$462,502</b>
<b>EXPENDITURES</b>					
Personal Services	\$0	\$0	\$0	\$0	\$0
Operating Expenditures	0	0	0	0	0
Reserves *	420,859	431,943	442,102	452,343	462,502 (1)
<b>Total Expenditures</b>	<b>\$420,859</b>	<b>\$431,943</b>	<b>\$442,102</b>	<b>\$452,343</b>	<b>\$462,502</b>

1) Reserves includes Due From General Fund of \$5,000 (est.) for loan to build Columbarium; Cemetery pays back Perpetual Care Fund per the volume of Columbarium sales.



**FUND 607 FIREFIGHTERS' RETIREMENT**

**Description:** Firefighters' Retirement Fund 607 governed by Fl. Statute 175

**Revenue Source:** Investments income; Firefighters' and City's retirement contributions and Chapter 175 contributions from the State of Florida.

**Expenditures:** Firefighters' pension benefits and contractual services, investment services, etc.

	<b>Actual 2019</b>	<b>Actual 2020</b>	<b>Actual 2021</b>	<b>Budgeted 2022</b>	<b>Adopted 2023</b>
<b>INCOME</b>					
Contributions	\$422,639	\$343,471	\$336,441	\$400,000	\$400,000
Interest	333,372	297,412	143,663	150,000	150,000
Gain or (Loss) on Invest.	27,197	384,578	1,289,779	75,000	75,000
Transfers In	0	0	0	0	0
Prior Year Carry forward	6,580,255	6,845,194	7,354,150	7,584,150	8,556,585
<b>Total Income</b>	<b>\$7,363,463</b>	<b>\$7,870,655</b>	<b>\$9,124,033</b>	<b>\$8,209,150</b>	<b>\$9,181,585</b>
<b>EXPENDITURES</b>					
Pension Benefits	\$430,634	\$435,200	\$429,778	\$435,000	\$435,000
Operating Expenditures	87,635	81,305	87,670	62,500	85,000
Reserves	6,845,194	7,354,150	8,606,585	7,711,650	8,661,585
<b>Total Expenditures</b>	<b>\$7,363,463</b>	<b>\$7,870,655</b>	<b>\$9,124,033</b>	<b>\$8,209,150</b>	<b>\$9,181,585</b>

**Fund 609 HRA Funding Account**

**Description:** HRA Funding Account

**Revenue Source :** Transfers from each Department

**Expenditures :** Health reimbursement for City of Brooksville employees (employees families if participating in City medical insurance).

	<b>Actual 2019</b>	<b>Actual 2020</b>	<b>Actual 2021</b>	<b>Budgeted 2022</b>	<b>Adopted 2023</b>
<b>INCOME</b>					
Contributions	\$0	\$0	\$0	\$0	\$0
Interest	0	0	0	0	0
Transfers In HRA	48,501	51,000	52,500	50,000	57,500
Transfers In Health Ins.	0	0	0	0	0
Prior Year Carry forward	34,272	33,877	60,913	80,912	52,261
<b>Total Income</b>	<b>\$82,773</b>	<b>\$84,877</b>	<b>\$113,413</b>	<b>\$130,912</b>	<b>\$109,761</b>
<b>EXPENDITURES</b>					
Personal Services	\$0	\$0	\$0	\$0	\$0
Operating Expenditures HRA	48,896	23,965	46,152	48,000	60,000
Operating Expenditures Health Ins.	0	0	0	0	0
Transfer Out	0	0	0	0	0
Reserves	33,877	60,912	67,261	82,912	49,761
<b>Total Expenditures</b>	<b>\$82,773</b>	<b>\$84,877</b>	<b>\$113,413</b>	<b>\$130,912</b>	<b>\$109,761</b>

**Fund 610 Employee Health Insurance Funding**

**Description:** Funding for Employee Group Health/Medical coverage

**Revenue Source :** Transfers from internal departments and payments for employee and retiree dependants and/or retiree premium charges.

**Expenditures :** Expenses for employee and retiree health/medical premium charges.

	<b>Actual 2019</b>	<b>Actual 2020</b>	<b>Actual 2021</b>	<b>Budgeted 2022</b>	<b>Adopted 2023</b>	
<b>INCOME</b>						
Contributions	\$84,718	\$65,171	\$68,547	\$60,000	\$70,000	(1)
Interest	0	0	0	0	0	
Transfers In HRA	0	0	0	0	0	
Transfers In Health Ins.	750,609	653,106	672,315	640,300	828,000	
Prior Year Carry forward	945,720	1,070,603	982,475	1,085,039	610,445	
<b>Total Income</b>	<b>\$1,781,047</b>	<b>\$1,788,880</b>	<b>\$1,723,337</b>	<b>\$1,785,339</b>	<b>\$1,508,445</b>	
<b>EXPENDITURES</b>						
Personal Services	\$0	\$0	\$0	\$0	\$0	
Operating Expenditures HRA	0	0	0	0	0	
Operating Expenditures Health Ins.	710,444	703,841	848,192	750,000	950,000	
Restricted Reserves	102,564	102,564	102,564	102,564	102,564	
Reserves	968,039	982,475	772,581	932,775	455,881	
<b>Total Expenditures</b>	<b>\$1,781,047</b>	<b>\$1,788,880</b>	<b>\$1,723,337</b>	<b>\$1,785,339</b>	<b>\$1,508,445</b>	

(1) Contributions paid by retirees and employees for dependant coverage

Note: On 10/01/2014 the City established a partially self-insured group health/medical plan.

**FUND 613 POLICE OFFICERS' RETIREMENT**

**Description:** Police Officers' Retirement Fund 613 governed by Fl. Statute 185

**Revenue Source:** Investments income; Police Officers' and State of Florida Chapter 185 funding for retirement contributions.

**Expenditures:** Police Officers' pension benefits and contractual services, investment services, etc.

	<b>Actual 2019</b>	<b>Actual 2020</b>	<b>Actual 2021</b>	<b>Budgeted 2022</b>	<b>Adopted 2023</b>
<b>INCOME</b>					
Contributions	\$150,694	\$1,518,215	\$0	\$0	\$0
Interest	141,140	28,259	42,766	1,500	1,500
Gain or (Loss) on Invest.	0	0	0	0	0
Transfers In	0	0	0	0	0
Prior Year Carry forward	7,425,861	7,292,114	494,821	438,133	405,376
<b>Total Income</b>	<b>\$7,717,695</b>	<b>\$8,838,588</b>	<b>\$537,587</b>	<b>\$439,633</b>	<b>\$406,876</b>
<b>EXPENDITURES</b>					
Pension Benefits	\$271,730	\$8,274,231	\$27,091	\$27,000	\$28,000
Operating Expenditures	153,851	69,536	51,520	35,000	30,000
Reserves	7,292,114	494,821	458,976	377,633	348,876
<b>Total Expenditures</b>	<b>\$7,717,695</b>	<b>\$8,838,588</b>	<b>\$537,587</b>	<b>\$439,633</b>	<b>\$406,876</b>

**Fund 615 COMMUNITY REDEVELOPMENT AGENCY**

**Description:** Brooksville Community Redevelopment Agency

**Revenue Source:** Tax Incremental Financing (TIF) from Hernando County and City of Brooksville

**Expenditures:** Contractual Services to City of Brooksville for management and planning services; Façade Grant Program and advertising; Streetscape capital project; Special District Fees and FRA Conference.

	<b>Actual 2019</b>	<b>Actual 2020</b>	<b>Actual 2021</b>	<b>Budgeted 2022</b>	<b>Adopted 2023</b>
<b>INCOME</b>					
Contributions	\$0	\$0	\$0	\$0	\$0
TIF Funds	77,198	93,098	110,274	100,000	105,000
Interest	166	135	58	50	50
Transfers In	0	0	0	0	0
Prior Year Carry forward	397,161	320,673	381,263	456,581	515,119
<b>Total Income</b>	<b>\$474,525</b>	<b>\$413,906</b>	<b>\$491,595</b>	<b>\$556,631</b>	<b>\$620,169</b>
<b>EXPENDITURES</b>					
Personal Services	\$0	\$0	\$0	\$0	\$0
Operating Expenditures	28,620	32,643	46,254	68,850	265,000 (1)
Capital Expenditures	125,232	0	0	0	355,169 (2)
Reserves	320,673	381,263	445,341	487,781	0
<b>Total Expenditures</b>	<b>\$474,525</b>	<b>\$413,906</b>	<b>\$491,595</b>	<b>\$556,631</b>	<b>\$620,169</b>

(1) Commercial exterior improvement grants & Downtown Beautiful Program \$161,000  
City staff service \$30,000, City Hall Landscaping \$70,000, and CRA Audit \$4,000.

(2) CDBG Matching Funds \$50,000, GNT Utilities Relocation \$85,000, Stormwater Enhancement \$100,169,  
ADA Assessment/Pedestrian & Vehicle Study \$30,000, Bicycle Facilities/Sidewalk & Pavement Connections  
to GNT \$10,000, 2nd Phase Streetscape/Traffic Calming Improvements \$80,000.

## GLOSSARY

This is a glossary of terms and abbreviations commonly used: (a) at public meetings at which financial matters are discussed; (b) in budget and financial documents and records; and (c) in various grant applications.

## GENERAL TERMINOLOGY

**Ad Valorem Taxes/Property Taxes** - Property taxes are computed by applying the millage rate to the assessed value of property after all exemptions have been subtracted. Property taxes are paid to a variety of governments through a single payment to the County Tax Collector.

**Budget** - A financial statement listing a governmental agency's expected income and expenses for a 12-month period. Under Florida law, governments are required to have a balanced budget. If changes occur during the year, governments can transfer funds within a budget or raise fees, etc., to keep the budget in balance. For the City, a proposed budget is prepared and submitted by the City Manager which becomes formal upon adoption by the City Council.

**Capital Improvement Program** - Governmental agencies establish five to ten year programs for major long-term costs such as the purchase of fire trucks, buildings, and land. Capital expenses are listed separately from operating expenses within the budget document.

**Capital Outlay** - Costs for the purchase of, or additions, to land, buildings, vehicles or other equipment, the value of which exceeds \$5,000. (See detailed listing under Capital Outlay Terminology).

**Contingency Fund** - Money set aside for emergencies or unexpected expenses that were not anticipated when the budget was being prepared and/or approved.

**Deficit** - A term generally applied to the budget as a whole, reflecting real or projected revenue shortages, meaning there are insufficient funds to cover expenses.

**Enterprise Fund** - A fund established to support a single service from which revenues (charges for services) are received to fund the delivery of that service.

**Expenditures** - Costs incurred by contract, agreement, or money actually spent.

**Fiscal Year** - The budget year. For municipal and county governments, the fiscal year runs from October 1 to September 30. For school districts and state agencies, it runs from July 1 to June 30.

**Franchise Taxes** - Money collected, usually from a private utility, in exchange for the authorized use of a governmental agency's easements and rights-of-way. Franchise taxes are also collected from solid waste services allowed to operate within a government's boundaries.

**Fund** - A listing within the budget, indicating the revenues and expenditures for a specific category of operation. The largest fund is the General Fund. This fund includes subcategories that support most of the City's operations. Other funds include those for water and sewer, state and federal grants, etc.

**Impact Fee** - A fee to fund the cost of a new development's impact on various City services. This fee is charged to those responsible for the new development as a condition for obtaining a building permit.

**Mill** - A tax rate of one dollar (\$1) per one thousand dollars (\$1,000) of taxable property value.

**Millage** - A figure assigned to each governmental unit with ad valorem taxing authority for use in determining taxes. It determines how much revenue the government will receive from property taxes and

how much an individual property owner pays by applying the millage rate to the value of property within the City.

**Operating Expenses** - The costs associated with the day-to-day activities of a government not including personal services or capital outlay costs. (See detailed listing under Operating Expenditures Terminology).

**Over Budget** - Over budget in revenue means that more income was received than budgeted. Over budget in expenses means costs were more than budgeted figures, and generally necessitates that spending must stop or money be transferred into the appropriate account to balance the budget by year-end.

**Personal Services** - Costs for employee salaries, wages, and fringe benefits. (See detailed listing under Personal Services Terminology).

**Prior Year Carryover** - Money not spent in one fiscal year, but carried forward to the next budget. Cash carried forward can be used to pay operating expenses at the beginning of a fiscal year before tax revenues are collected, or during a fiscal year if anticipated revenues have not yet been collected.

**Projected (Revenue, Deficit, Expenses, etc.)** - Estimates used in analyzing and preparing budgets. They are based on experience and information from a variety of sources that help government officials determine what they think income or expenses will be for a given time period.

**Recurring Revenues** - Revenues that can be expected to be received each year unless specific action is taken to eliminate the source.

**Revenue** - Income received by the City from a variety of sources including taxes, fees, charges for services, grants, borrowing, or other governmental agencies.

**Rolled-Back Millage Rate** - A tax rate the county property appraiser determines is necessary to give a governmental agency the same amount of property tax dollars it received during the previous budget year.

**State Shared Revenue** - Money that cities and counties receive from the state. It includes the local share of cigarette taxes, fuel taxes, mobile home license taxes, liquor taxes and sales taxes based on distribution formulas set by State law.

**Taxable Valuation** - The value of property after all allowable exemptions have been subtracted; the value on which ad valorem taxes are computed.

**TRIM Bill** - Florida's Truth in Millage law that requires cities to calculate next year's budget on the same tax dollars they received during the current fiscal year.

**Under Budget** - Under budget in expenses means either that the agency has been spending at a slower rate than expected, or that expenses were over estimated when the budget was prepared. Under budget in revenues means that money being collected from taxes and other source are not as much as was anticipated; it might necessitate spending adjustments.

**User Fee** - In a move toward a more businesslike approach, cities and counties are charging fees for use of services such as recreation, and water & sewer service. There is frequently a difference between what city residents and non-residents are charged for the service.

**Utility Taxes** - Taxes paid to municipalities by users of telephones, electricity, water, natural gas, bottled gas, and fuel oil.

**Valuation** - The dollar value of property assigned by the county property appraiser.

### PERSONAL SERVICES TERMINOLOGY

All salary, wages and fringe benefits paid to City employees:

**Salary, Supervisory:** Payroll costs for City department directors and other exempt supervisors. Includes merit increases and additions to base salary.

**Overtime:** Payments in addition to regular salaries and wages for employees working in excess of regular work hours. The calculation and payment of overtime is governed by the Fair Labor Standards Act.

**Special Pay:** Special pay and allowances which are not included in an employee's base pay and which are not included for computing overtime, retirement contributions, etc.

**FICA Taxes:** Includes City's matching share for Social Security and Medicare.

**Life and Health Insurance:** City's contribution toward employees' health insurance premiums and benefits.

**Worker's Compensation:** Premiums and benefits paid for Worker's Compensation.

**Unemployment Compensation:** City's payment for employees' unemployment compensation.

### OPERATING EXPENDITURES TERMINOLOGY

**Professional Services:** Legal, medical, engineering, architectural, surveying, appraisal, and other services procured for independent professional assistance and not directly involved with accounting and/or auditing.

**Accounting and Auditing:** Expenditures for services received from independent certified public accountants.

**Other Contractual Services:** Payments for custodial services, and other services procured by contract or agreement with persons, firms, corporations, or other governmental units.

**Election Expenses:** Charges for ballot preparation and holding municipal elections.

**Travel and Per Diem:** Expenditures for transportation costs including public transportation and reimbursements for use of private vehicles, per diem, meals and incidental travel expenses for approved official travel.

**Communications Services:** Payments for telephone, telegraph, or other communication services.

**Postage:** Expenditures for postage, freight, shipping, and messenger services.

**Utility:** Charges for gas, water, sewer, electricity, solid waste disposal, and other public utility services.

**Rental and Lease:** Amounts paid for the lease or rental of land, buildings, equipment, or vehicles.

**Insurance:** Includes all insurance carried for the protection of the local government, such as, fire, theft, casualty, general and professional liability.

**Repair and Maintenance Services:** Costs incurred for the repair and maintenance of buildings and equipment, including maintenance and service contracts but not custodial or janitorial services.

**Printing and Binding:** Costs of printing, binding and other reproduction services which are contracted for or purchased from outside vendors.

**Promotional Activities:** Includes promotional expenses or advertising on behalf of the City, but does not

include legal ads.

**Other Current Charges:** Includes current charges and obligations not otherwise classified, such as legal ads, witness fees, information and evidence.

**Office Supplies:** Includes materials and supplies, such as, stationery, forms, paper, charts, maps and office equipment under \$500 in unit value. Also includes copier maintenance needs, such as, copy kits.

**Operating Supplies:** All types of supplies consumed in the conduct of departmental operations, including fuel, lubricants, chemicals, laboratory supplies, household items, janitorial and institutional supplies, uniforms and other clothing, recording tapes, and transcript production supplies.

**Memberships and Publications:** Includes books, or sets of books, journals and periodical subscriptions, membership dues and professional data costs, and conferences/seminar registration fees and other training and education costs.

**Contingency:** A reserve set aside to allow for emergencies or unforeseen needs not otherwise budgeted for the fiscal year.

**Emergency Preparedness:** Outlays to prepare the City for and to protect City properties from the effects of natural and man-made disasters.

**Depreciation:** The lessening of value of fixed assets over time.

**Contributions:** Donations made by the City to civic, charitable or other organizations, or for other specific purposes.

### CAPITAL OUTLAY TERMINOLOGY

Outlays for the acquisition of, or addition to the City's fixed assets having a unit value greater than \$5000 and an expected economic life of at least one (1) years.

**Land:** Costs of land, easement, rights-of-way acquisition.

**Buildings:** City office buildings and additions, parks and recreational buildings, garages, etc., and additions, and any equipment installed in new buildings or additions which becomes a permanent part of the building.

**Improvements other than buildings:** Structures and facilities other than buildings, such as, roads, bridges, curbs, gutters, docks, fences, landscaping, lighting systems, parking areas, storm water and wastewater structures and lift stations, park areas and athletic fields, etc.

**Machinery and Equipment:** Motor vehicles, light and heavy equipment, and other machinery and equipment having a value of greater than \$5000.

**Debt Service:** Principal and interest and other charges for debt service payments for loans, bonds, lease-purchases and other multi-year obligations.

### ABBREVIATIONS AND GRANT TERMINOLOGY

ADA: American's with Disabilities Act.

BERT: Brooksville Emergency Response Team.

CAD: Computer aided design, or computer aided drafting.

CDBG: Community Development Block Grant.

CDD: Community Development Department



CIP: Capital Improvement Plan, or Construction in Progress.  
CMC: Certified Municipal Clerk  
COLA: Cost of living allowance.  
COPS: Community Oriented Policing Service - refers to Department of Justice grant program.  
CPA: Comprehensive Plan Amendment.  
CRA: Community Redevelopment Agency.  
DCA: Department of Community Affairs.  
DOS: Disk operating system - refers to computer software used to run computer programs.  
DPW: Department of Public Works.  
EAR: Evaluation and Appraisal Report.  
FCT: Florida Community Trust.  
FDEP: Florida Department of Environmental Protection.  
FDOT: Florida Department of Transportation.  
FEAC: Federal Employment Advisory Council.  
FPPA: Florida Public Personnel Association.  
FICA: Federal Insurance Contribution Act - refers to employer social security/Medicare payments.  
FLC: Florida League of Cities.  
FLSA: Fair Labor Standards Act.  
FMLA: Family Medical Leave Act.  
FRDAP: Florida Development Assistance Program.  
FRS: Florida Retirement System.  
FY: Fiscal Year.  
GFOA: Government Finance Officer's Association.  
GIS: Global Information System, or Government Information System.  
GNT: Good Neighbor Trail.  
IS: Internal Service, or information system.  
JBCC: Jerome Brown Community Center.  
JPA: Joint Project Agreement.  
LLEBG: Local Law Enforcement Block Grant.  
MGD: Million Gallons per Day - refers to capacity of water & wastewater treatment plants.  
MIS: Management Information Systems.  
MPO: Metropolitan Planning Organization.  
PY: Prior Year.  
RFP: Request for Proposal.  
R&M: Repairs & Maintenance.  
R&R: Repair & Replacement.  
SBA: State Board of Administration - refers to agency holding City invested funds.  
TIF: Tax Increment Financing.  
USDA: United States Department of Agriculture.  
WAP: Water Advisory Panel  
WWTP: Water/Wastewater Treatment Plant